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NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

CONTINUOUS MONITORING PROGRAM MANUAL

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Table of Contents

Summary of CMP Significant Changes viii
Chapter 1: Introduction and General Overview 1
CMP Reporting Matrix 3
Fluctuation Analysis 5
CMP Certification Forms 5
Center POC analytical review steps 5
Use of Standard Transaction Codes 6
Correction Policies 6
Scope of Requirement 7
Journal Voucher Posting Timeline 8
External reporting requirements supported by these control activities 8
Roles and Responsibilities 9
Audit Documentation 10
Due Dates 10
Chapter 2: Fund Balance with Treasury/Cash/Outlays/Suspense and Investments 1
Control Activity 2a.2: Reconcile Treasury Account Data to SAP Statement of Transactions Report 4
Control Activity 2a.3: Reconcile FBWT Balances between SAP and Treasury (Cash Template) 5
Control Activity 2a.4: Validate Fund Resources Equals Fund Equites (GTAS Edit 4) 6
Control Activity 2a.5a: Reconcile FBWT activity to net outlays (GTAS Edits 14 and 20) 7
Control Activity 2a.5b: Reconcile Proprietary and Budgetary--Collections and Disbursements 8
Control Activity 2b.1: Validate HHS drawdown postings to IDOC (Intermediate document) postings in SAP 9
Control Activity 2b.2: Reconcile Disbursements between HHS and SAP –Business Objects (BOBJ) 10
Control Activity 2b.4: Validate completeness of Department of State foreign transactions 11
Control Activity 2b.5: Validate balances in 1090.0000 are proper (Agency) 12
Control Activity 2c.1: Validate investments value on the trial balance 13
Control Activity 2d.3a: NON 3875, 3880, and 3885 funds review for Treasury reconciliation 14
Control Activity 2d.3b: NON 6500 funds review 14
Control Activity 2d.4: NON 1435, 1099, 3200 and 3220 funds review for Treasury 15
Control Activity 2d.6: Analysis of SGL Account 2400: Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections 17
Control Activity 2e: Review and Validation of Balances Representing Spending Authority from Offsetting Collections (GTAS Edits 53 & 54) 18
Chapter 3: Accounts Receivable/Advances from Others/Revenues 1
Control Activity 3.1: Reconcile source documents to accounts receivable reports 2
Control Activity 3.2: Validate aging of accounts receivable 3
Control Activity 3.3: Validate allowance for doubtful accounts and compliance with Treasury policies 4

Control Activity 3.4: Review for credit balances 5
Control Activity 3.5: Reconcile reimbursable budgetary and proprietary receivable balances...... 6
Control Activity 3.6: Reconcile budgetary and proprietary reimbursable revenue 7
Control Activity 3.7: Reconcile budgetary and proprietary accounts for advances (2310.0000)..... 7
Chapter 4: Prepaid Advances/Intra/Intergovernmental Transactions 1
Control Activity 4.1: Reconciliation of budgetary and proprietary prepaid expense balances 2
Control Activity 4.2: NASA to NASA inter -Agency transactions reconciliation............................. 3
Control Activity 4.3: Reconcile the utilization report to the liquidation of the advance 4
Control Activity 4.4: Customer and Vendor Trading Partner Agency Identifier Review 5
Control Activity 4.5: Customer and Vendor Trading Partner and Main Account Review (GTAS Validation 4) …………………………………………………………………………………6
Chapter 5: Property, Plant and Equipment.. 1
Control Activity 5a: Reconciliation of Property records in the general ledger to the subsidiary ledger in Asset Accounting………………………………………………………………………4
Control Activity 5a.1.a: Reconciliation of detailed Real Property asset records that are linked to Real Property Management 5
Control Activity 5a.1.b: Validation of Government-Held Real Property valuation and ownership to supporting source documentation 6
Control Activity 5a.1.c: Validation of Contractor-Held Real Property valuation and ownership to supporting source documentation 8
Control Activity 5a.2.a: Reconciliation of detailed asset records for Government-Held Personal Property to Plant Maintenance.. 10
Control Activity 5a.2.b: Reconciliation of detailed capital asset records for Contractor-Held Personal Property to the reporting tool records in CHATS/NF 1018s 11
Control Activity 5a.2.c: Validation of Government-Held Personal Property valuation and ownership to supporting source documentation 12
Control Activity 5a.2.d: Validation of Contractor-Held Personal Property valuation and ownership to supporting source documentation 14
Control Activity 5a.2.e: Verification of existence of Equipment Master Records for all final, active NASA-Held Personal Property Asset Master Records.. 16
Control Activity 5a.3.a1: Reconciliation of detail asset records for Government-Held and Contractor-Held Real Property Work-in-Process 17
Control Activity 5a.3.a2: Review of Government-Held and Contractor-Held Real Property Work-in-Process Projects 18
Control Activity 5a.3.b: Validation of Government-Held Real Property Work-in-Process records valuation to supporting source documentation 19
Control Activity 5a.3.c: Validation of Contractior-Held Real Property Work-in-Process records valuation to supporting source documentation 23
Control Activity 5a.3.e1: Reconciliation of detail asset records for Government-Held Personal Property Work-in-Process records to the subsidiary records 23

Control Activity 5a.3.e2: Review of Government-Held Personal Property Work-in-Process Projects 24
Control Activity 5a.3.e3: Reconciliation of detail asset records for Contractor-Held Personal Property Work-in-Process records in Asset Accounting to the reporting tool records in CHATS/NESS 25
Control Activity 5a.3.f: Validation of Government-Held Personal Property Work-in-Process records valuation to supporting source documentation 26
Control Activity 5a.3.g: Validation of Contractor-Held Personal Property Work-in-Process records valuation to supporting source documentation 28
Control Activity 5a.5.b1: Reconciliation of interagency and intra-agency for Government- Held and Contractor-Held detailed property transfer records to the general ledger 29
Control Activity 5a.5.b2: Reconciliation of detailed Other Asset records to the reporting tool 30
Control Activity 5a.6a: Review of Capital and Operating Leases........ 31
Control Activity 5a.7: Validation of capitalized Internal Use Software valuation and ownership to supporting source documentation 33
Control Activity 5a.8: Validation of Heritage Assets 34
Control Activity 5b: Reconciliation of property activity between balance sheet and nominal accounts 35
Control Activity 5c.1: Validation of cost postings for Final Assets 36
Control Activity 5c.2: Validation of cost postings for Work-in-Process 36
Control Activity 5d.1: Validate depreciation posting to all newly created AMRs 37
Control Activity 5e: Asset Master Record review 38
Control Activity 5f: Subsequent Events Review........ 39
Chapter 6: Accounts Payable and Expenses 1
Control Activity 6.1: Validate Subsidiary ledger to the trial balance (2110.1000) 2
Control Activity 6.2: Review and Validate Accounts Payable Aging (2110.1000) 3
Control Activity 6.3: Validate goods receipts balances (2110.9000) 4
Control Activity 6.4: Review NF 533 accrual rejects 5
Control Activity 6.5: Reconcile NF 533 to transactions recorded in SAP 6
Control Activity 6.6: Ensure all CCR NF533 cost reports have been received and processed. 7
Control Activity 6.7: Review NF 533 estimates recorded as accruals (2190.5000) 8
Control Activity 6.8: Validate completion/processing of service entry sheets 9
Control Activity 6.9: Validate disbursements 10
Control Activity 6.10: Validate disbursements in transit have been cleared 11
Control Activity 6.11: Validate the status of parked open invoices 12
Control Activity 6.12: Reconcile budgetary and proprietary accounts payable balances 12
Control Activity 6.13: FI-FI Reconciliation Budgetary Expenditures to Proprietary Expenses 13
Control Activity 6.14: FI-FI Reconciliation Expended Appropriations to Budgetary Expenditures 14
Chapter 7: Other Liabilities 1
Control Activity 7.1: Reconcile ALDS data to labor recorded in SAP 3

Control Activity 7.1a: Validate POD 200 amount is equal to the Labor Cost voucher 4
Control Activity 7.1b: Validate Labor Cost voucher less PCS charges equals the bi-weekly ALDS posted paid labor expense report in SAP.. 5
Control Activity 7.1c: Reconcile paid travel bi-weekly tax disbursements on the Labor Cost voucher to travel tax disbrusement expenses recorded in SAP 6
Control Activity 7.2: Validate labor accruals were properly reversed.. 6
Control Activity 7.3: Validate bankcard accruals and reversals 7
Control Activity 7.4: Validate recording of custodial liabilities and liabilities for non-entity assets. 8
Control Activity 7.5: Validate postings to Treasury custodial accounts.. 9
Control Activity 7.6: Reconcile and validate balances representing Accounts Payable in cancelled appropriations 10
Control Activity 7.7: Reconcile and validate budgetary and proprietary balances related to cancelled payables 11
Control Activity 7.8: Validate cancelled payables payments and reductions 12
Control Activity 7.9: Validate cancelled payables balances on closed contracts 13
Control Activity 7.11: Validate grant accruals…...14
Control Activity 7.12: Validate unfunded leave... 15
Control Activity 7.13: Validate Federal Employee Compensation (FECA).................................... 15
Control Activity 7.14: Validate Imputed Costs – Employee Benefits 16
Control Activity 7.15: Validate Imputed Costs – Judgment Fund.. 17
Control Activity 7.16: Contingent Liabilities 18
Control Activity 7.17: Validate funded leave 19
Chapter 8: Cumulative Results... 1
Control Activity 8.2: Cancelling funds balance validations (year-end preparation process)........... 1
Chapter 9: Resources.. 1
Control Activity 9a.1: Reconcile SAP appropriation resources to SF-132 (Agency) 2
Control Activity 9a.2: Reconcile resources to status of Budgetary Resources (GTAS Edits 2, 22, 23, 24, and 25).. 3
Control Activity 9a.4: Reconcile resources in FI to FM.. 4
Control Activity 9a.6: Reconcile proprietary and budgetary expended appropriation accounts GTAS 32) 4
Control Activity 9a.7a: Monitor Available Budget in Expired Reimbursable Agreements…………………………………………………………………………………….........5
Control Activity 9a.7.b: Reconcile Customer Sales Order Report to the General Ledger............... 6
Control Activity 9b.1a: Reconcile anticipated collection balances... 7
Control Activity 9b.1b: Reconcile anticipated recovery authority balances..................................... 8
Control Activity 9b.1c: Reconcile anticipated reimbursable authority balances 8
Control Activity 9c.1: Anticipated recoveries recorded in the general ledger to the SF132 (Agency) 9

Control Activity 9c.4: Validate recovery accounting.. 10
Control Activity 9c.5: Reconcile recoveries to amounts adjusted to anticipated authority........... 11
Control Activity 9c.6: Compare anticipated recovery authority to anticipated recoveries realized 12
Chapter 10 Purchase Orders/Obligations/Unobligated Balances 1
Control Activity 10.1: Validate amounts on procurement documents reconcile with SAP balances 2
Control Activity 10.2: Review the aging of open obligations………..……………………………..3
Control Activity 10.3: Review of object class (commitment item) assigned to obligations.............. 5
Control Activity 10.4: Validate other costs estimates... 6
Control Activity 10.5: Validate NF 533 other cost and downward adjustments entry, and reversal. 7
Control Activity 10.6a: Monitor cancelling undisbursed obligations on procurement purchasing documents 8
Control Activity 10.6b: Monitor cancelling undisbursed obligations on travel documents 8
Control Activity 10.7: Review commitments and unobligated balances 9
Control Activity 10.8a: Unobligated balances review in expiring direct funds 10
Control Activity 10.8b: Unobligated balances review in expiring reimbursable funds …………..11
Control Activity 10.9: Review of Procurement Instruments in Close-out....................................... 12
Control Activity 10.10: Review and Validation of Balances Representing Obligations (GTAS Edit 55 Reimb & Dir Obligations) ……………………………………………………………………13
Chapter 11: Status of Funds 1
Control Activity 11.1: FM-FI Reconciliation of commitments.. 2
Control Activity 11.2: FM-FI Reconciliation of unpaid obligations 3
Control Activity 11.3: FM-FI Reconciliation of paid obligations... 4
Control Activity 11.4: FM-FI Reconciliation of unpaid expenditures.. 4
Control Activity 11.5: FM-FI Reconciliation of paid expenditures 5
Control Activity 11.6: FM-FI Reconciliation of Unobligated Budget Balance 6
Chapter 12: Review for Blank and Mismatched Accounting Dimensions 1
Control Activity 12.1: Validate that the ALC is correct for the business area 1
Control Activity 12.3: Validate that the business area is correct for the ALC 3
Control Activity 12.4: Validate that there are no postings with blank funds 3
Control Activity 12.5: Validate that there are no transactions posted with blank business area (Agency) 5
Control Activity 12.6: Validate that there are no costs recorded with blank funded programs...... 6
Control Activity 12.7: Validate that there are no costs recorded with blank commitment items.... 7
Control Activity 12.8: Validate that there are no costs recorded with blank functional areas........ 7
Chapter 13: Financial Analysis 1
Control Activity 13.1: Fluctuation Analysis 2
Control Activity 13.2: SBR Financial Statement Variance Analysis…..……………………………..3
Control Activity 13.3: Abnormal account balance review 5

Control Activity 13.3a: Abnormal account balance review (All other accounts not included in 13.3 list) ... 6
Control Activity 13.4: Invalid accounts review for fund type and fund status. ... 7
Control Activity 13.5: Debit/credit (SPL9998) reconciliation ... 8
Control Activity 13.6: Trading partner review and partner balance validation (Agency) ... 9
Chapter 14: Center Reporting Matrix Analysis evaluation and validation ... 1
Control Activity 14.1: Analyze, evaluate, and validate the results of all control activities (Agency) ... 1
Appendix ... 1
Control Activity – Center Level ... Error! Bookmark not defined.
Control Activity – NSSC Level ... 3
NASA Center Certification of Financial Management Information ... 4
NSSC Certification of Financial Management Information ... 5
Roles and Responsibilities: ... 8
Acronym Definitions ... 14

Summary of CMP Significant Changes

The following table summarizes the significant changes reflected in this Manual based on updates/corrections that have occurred since the last official revision, FY 2015-V5 October 2014

Chapter Name	Section Number	Control Activity	Change
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2a.2	Delete: Trial Balance by AOF, Treasury symbol, business area, cancelled funds should be excluded for ZAOF
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2a.3	Transaction description revised: NASA AoF by Fund Type
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2a.4	Title changed: Validate Fund Resources Equals Fund Equities (GTAS Edit 4)
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2a.4	Standards revised: http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2a.4	Thresholds for differences/exceptions for Agency revised: Differences between fund resource accounts and fund equity accounts: $0
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2a.5a	Standards revised: http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2a.5a	Thresholds for differences/revised: Differences between proprietary disbursements versus budgetary outlays: $0
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2a.5a	Transaction code: Variant changed to 16 Cash Outlay
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2a.5b	Standards revised: http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2a.5b	Thresholds for differences/revised: Differences between proprietary and budgetary collections and disbursements: $0
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2b.1	Purpose of reconciliation revised: The funds are then delivered to the recipient organization's financial institution via electronic funds transfer (EFT) Removed: related Letter of Credit (LOC)
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2b.1	Transaction description revised: Confirmed Payments Transaction Spreadsheet; SAP – Display HHS IDOC Content-Drawdowns, Accounts by AOF

Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2b.1	Standards revised: drawdowns changed to IDOC's
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2b.2	Purpose of reconciliation: Letter of Credit (LOC) removed
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2b.2	Transaction description: Added: HHS – NHHS Synchronization Transaction Spreadsheet or HHS – confirmed Payments Report; SAP-BOBJ
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2b.2	Analysis/review procedure to be performed: Added: NMO: No documents are excluded
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2b.2	Thresholds for differences/revised: Change to $0
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2b.2	Timing Difference revised: Disbursement amount in SAP does not match PMS because ACH Payments were made before the Grant was converted to advance payment method for processing (previously referred to as Letter of Credit (LOC)).
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2b.4	Other selection criteria: 1010.5100 changed to 1010.6155
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2d.3a	Frequency: Changed to Monthly
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2d.3a	Analysis/review procedure to be performed revised: Review trial balances and determine that there are no balances in any of the accounts.
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2d.3a	Thresholds for differences/exceptions: Deleted: Year End: not supported by a pre-approved SR
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2d.3b	Analysis/review procedure to be performed revised: Ensure that all non-federal advances without a sales order recorded in the account at year-end are properly removed by October 31.

Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2d.3b	Frequency revised: Monthly – (September through December, Quarterly starting in March)
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2d.4	Thresholds for differences/revised: C: Balances in SGL Acct 1010 plus 13XX equals SGL 2985: $0
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2d.6	Frequency: Changed to Quarterly Thresholds for differences/revised: *Quarter end*: Balance in SGL Account 2400: $0
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2e	Transaction code: Deleted: (Edits 53/54 Collections)
Fund Balance with Treasury/Cash/Outlays/Suspense and Investments	Chapter 2	2e	Standards revised: http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html
Accounts Receivable/Advances from Others/Revenues	Chapter 3	3.3	Standards revised: 180 days changed to 120 days
Accounts Receivable/Advances from Others/Revenues	Chapter 3	3.3	Thresholds for differences/revised: If SAP does not match analysis, and is not calculated in accordance with NASA policy, report as exception. : Yes
Accounts Receivable/Advances from Others/Revenues	Chapter 3	3.4	Purpose of reconciliation revised: To determine why credit balances are in Accounts Receivable
Accounts Receivable/Advances from Others/Revenues	Chapter 3	3.5	Other selection criteria: Deleted: reimbursable funds only (exclude direct funds)
Accounts Receivable/Advances from Others/Revenues	Chapter 3	3.5	Analysis/review procedure to be performed revised: Added: monthly
Accounts Receivable/Advances from Others/Revenues	Chapter 3	3.6	Analysis/review procedure to be performed revised: Added: monthly
Accounts Receivable/Advances from Others/Revenues	Chapter 3	3.7	Analysis/review procedure to be performed revised: Added: monthly
Prepaid Advances/Intra/Intergovernmental Transactions	Chapter 4	4.1	Analysis/review procedure to be performed revised: Added: monthly

Prepaid Advances/Intra/Intergovernmental Transactions	Chapter 4	4.2	Transaction code: Deleted: SAP - FMFGTB
Prepaid Advances/Intra/Intergovernmental Transactions	Chapter 4	4.4	Title changed: Customer and Vendor Trading Partner Agency Identifier Review Purpose of Reconciliation revised: To validate the SAP Customer and Vendor database in accordance with Agency Identifier (AID) codes listed in Appendix 5 of the Treasury Financial Manual, Chapter 4700
Prepaid Advances/Intra/Intergovernmental Transactions	Chapter 4	4.4	Accounting periods to be analyzed revised: Reporting Quarter Analysis/review procedure to be performed revised: Filter Posting Date column to current quarter transactions. Confirm trading partner Agency Identifier and description in SAP report reconciles with codes listed in Appendix 5. Trading partner AID "000" must not be used with intergovernmental transactions.
Prepaid Advances/Intra/Intergovernmental Transactions	Chapter 4	4.4	Standards: Added: The Trading Partner AID in SAP must be valid. http://tfm.fiscal.treasury.gov/v1/p2/c470.pdf
Prepaid Advances/Intra/Intergovernmental Transactions	Chapter 4	4.4	Thresholds for differences/exceptions: Deleted: Month End
Prepaid Advances/Intra/Intergovernmental Transactions	Chapter 4	4.5	New Activity: Customer and Vendor Trading Partner and Main Account Review, (GTAS 4)
Chapter 5 Property, Plant and Equipment	Chapter 5	Title	Property, Plant, and Equipment
Chapter 5 Property, Plant and Equipment	Chapter 5	General ledger accounts comprising the line items	Delete: 6100.8500 Capitalized Leases and Leasehold Improvements
Chapter 5 Property, Plant and Equipment	Chapter 5	Acronym List	Added: JV Journal Voucher

Chapter 5 Property, Plant and Equipment	Chapter 5	Financial reporting objectives	Deleted: Non capitalized modifications recorded in RPM, PM, CHATS and NESSS but not in AA Deleted: Difference due to previous disposal process (i.e. balance in 1995.1000 is NBV)
Chapter 5 Property, Plant and Equipment	Chapter 5	5a	Thresholds for differences/exceptions revised: Differences between detailed AA balances and general ledger balances: $0
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.1b	Purpose of reconciliation: Added: Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for more examples of supporting documentation.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.1b	External data sources: Added: Supporting source documentation

Chapter 5 Property, Plant and Equipment	Chapter 5	5a.1b	Analysis/review procedure to be performed revised: Valuation: Validate the capitalized amounts to source documents for capital cost; such as, invoice receipts, contracts, cost reports, Nf 522s, billing documents, progress payments, project support, modifications, NF 1046, etc. Ownership: Validate that there is supporting documentation for ownership (i.e., NF 1046, contract, beneficial occupancy, transfer document, and Memorandum of Agreement). Authorization: Ensure there is documentation that supports the authorization of the acquisition, construction, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval). Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset. Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established. Deletions and Transfers-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DSPL report, Excess Transportation Document, Reuse and Utilization Receipt, NF 1617, DD 1149, DD 1354, etc. Differences must be identified, investigated, and monitored until permanently corrected.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.1.c	Purpose of reconciliation: Added: Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for more examples of supporting documentation.

Chapter 5 Property, Plant and Equipment	Chapter 5	5a.1.c	Analysis/review procedure to be performed revised: Validation: Validate the capitalized amounts to source documents for capital costs such as invoice receipts, contracts, cost reports, NF 533s, billing document, progress payments, transfer documentation, etc. Ownership: Validate there is supporting documentation for ownership (NF 1046, beneficial occupancy, transfer document, Memorandum of Agreement). Authorization: Ensure there is documentation that supports the authorization of the acquisition, construction, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval). Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset. Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established. Deletions and Transfer-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DSPL report, Excess Transportation Document, Reuse and Utilization Receipt, NF 1617, DD 1149, DD 1354, etc. Differences must be identified, investigated, and monitored until permanently corrected.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.1.c	Standards revised: Property transactions should be properly valued, authorized and legally owned by NASA.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.2.b	Added: NESS (NF1018s)

Chapter 5 Property, Plant and Equipment	Chapter 5	5a.2.c	Purpose of reconciliation: Added: Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for more examples of supporting documentation.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.2.c	External data sources: Added: Supporting source documentation

Chapter 5 Property, Plant and Equipment	Chapter 5	5a.2.c	Analysis/review procedure to be performed revised: Valuation: Validate the capitalized amount to source documents for capital costs such as invoices, cost postings, vendor invoices NF 533s, billing documents, progress payments, project support, modifications, NF 1046, DD 1149s for transfers, etc. Ownership: Validate there is supporting documentation for ownership (DD 1149, DD 250, receiving document, contract shipping and receiving documentation etc. Authorization: Ensure there is documentation that supports the authorization of the acquisition, construction, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval). Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset. Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established. Deletions and Transfers-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DSPL report, Excess Transportation Document, Reuse and Utilization Receipt, NF 1617, DD 1149, DD 1354, etc. Differences must be identified, investigated, and monitored until permanently corrected.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.2.c	Standards revised: Property transactions should be properly valued, authorized and legally owned by NASA.

Chapter 5 Property, Plant and Equipment	Chapter 5	5a.2.d	Purpose of reconciliation: Added: Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for more examples of supporting documentation.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.2.d	Analysis/review procedure to be performed revised: Valuation: Validate the capitalized amount to source documents for capital costs such as invoice receipts, contracts, cost reports, NF 533s, billing documents, progress payments, project support, contractor support, or the DD 1149s for transfers, etc. Ownership: Validate there is supporting documentation for ownership (DD 1149, DD 250, shipping and receiving document, contract etc.) Authorization: Ensure there is documentation that supports the authorization of the acquisition, construction, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval). Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset. Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established. Deletions and Transfers-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DSPL report, Excess Transportation Document, Reuse and Utilization Receipt, NF 1617, DD 1149, DD 1354, etc. Differences must be identified, investigated, and monitored until permanently corrected.

Chapter 5 Property, Plant and Equipment	Chapter 5	5a.2.d	Standards revised: Property transactions should be properly valued, authorized and legally owned by NASA.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.b	Purpose of reconciliation: Added: Review postings to work in process to ensure that the costs are valid for the project and supportable. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for examples of supporting documentation.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.b	External data sources: Added: *:* Supporting source documentation
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.b	Analysis/review procedure to be performed revised: -Complete the template for the current month activity, indicating the source documentation supporting the costs such as contractor invoices, contractor cost reports, NF 533, Straight-Line accrual, goods receipt, material and labor reports, etc. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request. -Run the BOBJ Cost Reports or CJI3 and review the source of the cost postings to ensure that the costs are valid for the capital PP&E project and the costing methodology.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.b	Standards revised: Property transactions are valid and supportable.

Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.b	Thresholds for differences/exceptions revised: 1.Balances recorded in WIP are Valid: Yes *2*. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1 3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.c	Analysis/review procedure to be performed revised: -Complete the template for the current month activity, indicating the source documentation supporting the costs such as contractor invoices, contractor cost reports, NF 533, Straight-Line accrual, goods receipt, material and labor reports, etc. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request. -Run the BOBJ Cost Reports or CJI3 and review the source of the cost postings to ensure that the costs are valid for the capital PP&E project and the costing methodology.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.c	Standards revised: Property transactions are valid and supportable.

Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.c	Thresholds for differences/exceptions revised: 1.Balances recorded in WIP are Valid: Yes *2*. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1 3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.f	Purpose of reconciliation: Added: and supportable. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for examples of supporting documentation.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.f	External data sources: Added: Supporting source documentation
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.f	Analysis/review procedure to be performed revised: -Complete the template for all current month activity indicating, the source documentation supporting the costs such as contractor invoices, contractor cost reports, NF 533, Straight-Line accrual, goods receipt, material and labor reports, etc. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request. -Run the BOBJ Cost Reports or CJI3 and review the source of the cost postings to ensure that the costs are valid for the capital PP&E project and the costing methodology.

Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.f	Standards revised: Property transactions are valid and supportable.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.f	Thresholds for differences/exceptions revised: 1.Balances recorded in WIP are Valid: Yes *2*. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1 3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.g	Purpose of reconciliation: Added: and supportable. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for examples of supporting documentation.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.g	Analysis/review procedure to be performed revised: -Complete the template for all current month activity indicating, the source documentation supporting the costs such as contractor invoices, contractor cost reports, NF 533, Straight-Line accrual, goods receipt, material and labor reports, etc. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request. -Run the BOBJ Cost Reports or CJI3 and review the source of the cost postings to ensure that the costs are valid for the capital PP&E project and the costing methodology.

Chapter 5 Property, Plant and Equipment	Chapter 5	5a.3.g	Thresholds for differences/exceptions revised: 1.Balances recorded in WIP are Valid: Yes *2*. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1 3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.5.b1	Purpose of reconciliation revised: To validate interagency and intra-agency transfers of property.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.5.b1	External sources: Added: Supporting documentation

Chapter 5 Property, Plant and Equipment	Chapter 5	5a.5.b1	Analysis/review procedure to be performed revised: - Ensure the net book value of all Center-to-Center transfer transactions nets to zero. - Ensure the net book value of transfers with other Federal Agencies is consistent with the supporting documentation (e.g. screenshot of other Agency's accounting values at time of transfer). - Ensure that Federal Trading Partner is identified on all transfer transaction. - Ensure that Main Account (TP) is consistent with Funds Application of AMR being transferred. - Ensure that supporting documentation received includes original acquisition date, acquisition value and net book value at time of transfer. - Differences must be identified, investigated and monitored until permanently corrected.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.5.b2	External source: Deleted: Real Property Summary Report (BOBJ Report) Transaction description: Deleted: Information System Buildings
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.5.b2	Other selection criteria: Revised: Asset Classes: 705-720, and 905 DSPL: Business Area, ECN #, Capital Asset Indicator: Yes

Chapter 5 Property, Plant and Equipment	Chapter 5	5a.5.b2	Analysis/review procedure to be performed revised: - Review open statuses (screening, active surplus, held for sale, awaiting pick-up) of equipment in the DSPL report and ensure these assets are properly reflected in or reclassified to Other Assets in AA if capital. Ensure equipment with closed statuses are appropriately removed from Other Assets. - Differences that would affect AA must be identified, investigated, explained and monitored until permanently corrected. - Explanations should include: asset number, equipment number, dollar amount, and other pertinent information.
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.5.b2	Thresholds for differences/exceptions revised: Balances recorded in Other Assets are valid: Yes
Chapter 5 Property, Plant and Equipment	Chapter 5	5a.6b	Control Activity deleted: Verification of Loans/Leases
Chapter 5 Property, Plant and Equipment	Chapter 5	5c.1	Title revised: Validation of cost postings for Final Assets
Chapter 5 Property, Plant and Equipment	Chapter 5	5c.1	Analysis/review procedure to be performed: Added: Run the Directory of Unposted Assets and filter Date Created to exclude AMRs created in the last 60 days
Chapter 5 Property, Plant and Equipment	Chapter 5	5c.2	Title revised: Validation of cost postings for Work-in-Process
Chapter 5 Property, Plant and Equipment	Chapter 5	5c.2	Other selection criteria: Added: Asset Class 4000-4999
Chapter 5 Property, Plant and Equipment	Chapter 5	5c.2	Analysis/review procedure to be performed: Added: Run the Directory of Unposted Assets and filter Date Created to exclude AMRs created in the last 60 days

Chapter 5 Property, Plant and Equipment	Chapter 5	5f	New Activity: Subsequent Events Review
Accounts Payable and Expenses	Chapter 6	6.1	Transaction description revised: Vendor Line items, NASA Account Balance
Accounts Payable and Expenses	Chapter 6	6.2	Analysis/review procedure to be performed: Deleted: Review balances outstanding over 180 days and determine the validity of the amounts
Accounts Payable and Expenses	Chapter 6	6.3	Purpose of reconciliation: Deleted: from the contractor that has been certified by the Contracting Officer.
Accounts Payable and Expenses	Chapter 6	6.3	Other selection criteria: Added: debit and credit
Accounts Payable and Expenses	Chapter 6	6.3	Thresholds for differences/revised: Report provided to Resource Managers/Procurement/Other Responsible Areas and comments obtained for the top ten contracts with largest 2110.9000 balances with no activity over 180 days: Yes
Accounts Payable and Expenses	Chapter 6	6.4	Thresholds for differences/exceptions: Added: B: JVs for prior month properly reversed: Yes
Accounts Payable and Expenses	Chapter 6	6.5	Purpose of reconciliation: Added ‘Active’
Accounts Payable and Expenses	Chapter 6	6.5	Transaction description revised: Compare Worksheet to MSEG
Accounts Payable and Expenses	Chapter 6	6.5	Other selection criteria: Added: exclude all CCR contracts identified as “Not Required” on CCR Timeliness Report
.Accounts Payable and Expenses	Chapter 6	6.6	Other selection criteria: Added: and exclude all CCR Contracts identified as “Not Required” on CCR Timeliness Report
Accounts Payable and Expenses	Chapter 6	6.6	Added: The word “Active NF 533”
Accounts Payable and Expenses	Chapter 6	6.7	Transaction description: Deleted: Analysis of Accrued Cost report by year and CCR Adjustment Explanation Report

Accounts Payable and Expenses	Chapter 6	6.7	Other selection criteria: Added: all active NF533 reportable contracts. Exclude all CCR Contracts identified as "Not Required" on CCR Timeliness Report
Accounts Payable and Expenses	Chapter 6	6.7	Analysis/review procedure to be performed: Added: The word "Active NF 533" Deleted: + or -
Accounts Payable and Expenses	Chapter 6	6.8	Analysis/review procedure to be performed: Added: 'blocked"
Accounts Payable and Expenses	Chapter 6	6.9	Thresholds for differences/revised: Changed from $1 to $0
Accounts Payable and Expenses	Chapter 6	6.10	Transaction description revised: NASA Account Balance
Accounts Payable and Expenses	Chapter 6	6.11	Transaction description revised: Vendor Line Items, SAP Query from User Group
Accounts Payable and Expenses	Chapter 6	6.12	Analysis/review procedure to be performed: Added: Monthly Deleted: above the threshold
Accounts Payable and Expenses	Chapter 6	6.14	Analysis/review procedure to be performed: Added: Monthly Deleted: above the threshold
Other Liabilities	Chapter 7	7.1	Transaction description: Added G/L Account Line Item Display
Other Liabilities	Chapter 7	7.6	External data source: Deleted
Other Liabilities	Chapter 7	7.8	Frequency: Changed to Quarterly
Other Liabilities	Chapter 7	7.8	Other selection criteria: Deleted: trial balance account 1010.6300
Other Liabilities	Chapter 7	7.8	Thresholds for difference/exceptions: Change from $1 to $0
Other Liabilities	Chapter 7	7.9	Role and Responsibilities: Added: (Exclude NMO)
Other Liabilities	Chapter 7	7.9	Transaction coded: Added SAP – GR55 ZFUN
Other Liabilities	Chapter 7	7.9	Thresholds for difference/exceptions: Change from $1 to $0

Other Liabilities	Chapter 7	7.12	Thresholds for difference/exceptions revised: Difference between amounts accrued by fund and source documentation: $1
Other Liabilities	Chapter 7	7.16	Accounting periods to be analyzed revised: As of 3rd & 4th quarter end
Other Liabilities	Chapter 7	7.17	Other selection criteria: Added: Application of Funds SEWX02016R (GSFC)
Cummulative Results	Chapter 8	8.2	Transaction code: Deleted: SAP – ZCF_AUDITSUM, 2110, 2110.1000, 2110.9000 Transaction description revised: NASA Accounts by Fund
Cummulative Results	Chapter 8	8.2	Analysis/review procedure to be performed: Deleted: (to zero)
Resources	Chapter 9	9a.2	Thresholds for difference/exception: Changed from $1 to $0
Resources	Chapter 9	9a.4	Accounting periods to be analyzed: Added (All Other Centers) Variant: FY16 FMFI RES
Resources	Chapter 9	9a.6	Title: Added (GTAS Edit 32)
Resources	Chapter 9	9a.6	Thresholds for difference/exceptions: Changed from $1 to $0
Resources	Chapter 9	9a.7b	Accounting periods to be analyzed: Added: year to date
Resources	Chapter 9	9b.1a	Analysis/review procedure to be performed: Added: monthly
Resources	Chapter 9	9b.1b	Analysis/review procedure to be performed: Added: monthly
Resources	Chapter 9	9b.1c	Analysis/review procedure to be performed: Added: monthly
Resources	Chapter 9	9a.7.a	New Control Activity: Monitor Available Budget in Expired Reimbursable Agreements

Resources	Chapter 9	9c.4	Purpose of reconciliation revised Review ALL downward adjustments each month to ensure that only valid adjustments are recorded. Also, to ensure that adjustment amounts that are not true recoveries are corrected with a Journal Voucher.
Resources	Chapter 9	9c.4	Other selection criteria revised: Unexpired funds in the second or subsequent year, trial balance accounts 4871.0000, 4971.0000, 4872.0000, and 4972.0000.
Resources	Chapter 9	9c.4	Thresholds for differences/exceptions revised: $1 to $5000
Resources	Chapter 9	9c.5	Variant: 15 DOWNWARD
Resources	Chapter 9	9c.5	Standards revised: 4310.0000 = 4871.0000+4971.0000+4872.0000+4972.0000
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.1	Transactions description: Added Display Purchase Order
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.1	Analysis/review procedure to be performed revised: #4 Add columns to the above report for (i) Verified (yes or no), (ii) In Balance (yes or no), (iii) Reason for Out of Balance (if applicable), (iv) Contracting Officer and (v) Verified period of performance (yes or no).
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.1	Threshold for difference/exceptions revised: Difference between source documents and general ledger balances for top ten open contracts: $1
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.2	Purpose of reconciliation revised: Validate that obligation balances that have been dormant for 6 months or more reconcile to source documentation.

Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.2	Transaction description revised: 48XX Account Aging; NASA Accounts by Fund – Period, NASA Account Balance
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.2	Analysis/review procedure to be performed revised sentence: Retain a copy of relevant correspondence with Procurement/Resources backing up confirmation.
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.2	Thresholds for difference/exceptions revised: B: Dollar amount of top 10 aging obligations not validated by source documents: $1
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.3	Transaction code: Delete: SAP – ME2C Transaction description: Delete: Purchasing Documents for Material Group Other selection criteria: Delete: Purchasing Organization (ARC, AFRC…)
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.3	Analysis/review procedures to be performed revised: Review the report. Identify and correct any Grants (purchasing document type YG) not referencing Material Groups IC (Grants, subsidies and contributions) or ID (Training provided under Grants and Cooperative Agreements). Identify and correct any Cooperative Agreements (purchasing document type YH) not referencing Material Groups IC, ID, or A (Research and Development). Further, review Vendors for all Cooperative Agreements to see if the material group is correct: If the Vendor is a commercial entity, the material group must be A; if the Vendor is a noncommercial entity, the material group must be IC or ID. Identify and correct any non Grant and Cooperative Agreement purchasing document types (all purchasing document types other than YG and YH) referencing Material Groups IC or ID.

Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.4	Remove all references to: CMRPT23 Transaction description: Overage Closeout Analysis
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.4	Frequency: Changed to Quarterly
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.5	Frequency revised: 10.5a: (December, March, June, and September), 10.5b: (January, April, July and October)
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.5	Transaction code: Added: SAP – FMFG_E_TRANS_REG Transaction description: Added: Federal Transaction Register Other selection criteria: Added: As part of this validation process, the associated budgetary SGL account postings should be reviewed using the Federal Transaction Register.
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.5	Thresholds for differences/exceptions: Deleted: Month end
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.6	Transaction code: Deleted: POs in Cancelling Funds (procurement) Transaction description revised: ITD ALI/PLI Detail Other selection criteria: Deleted: cancelling funds only Other selection criteria revised: Fund Reversal Date should be September 30 of the current first year.

Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.6b	Transaction description revised: Travel – Financial Management Default View Other selection criteria: Deleted: cancelling funds only Other selection criteria: Added: Funds Commitment Document Other selection criteria revised: Fund Reversal Date should be September 30 of the current fiscal year.
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.6b	Analysis/review procedure to be performed: Deleted: The word “zero” Deleted: Report should be provided to NSSC Added: Exception on the report should be provided to the NSSC with the identified funds commitment document indicating Center or NSSC action (i.e. Outstanding Accruals are Center actions and outstanding Change of Station Obligations are NSSC actions
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.6	Standards revised: Balances at the end of the fiscal year are resolved.
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.6	Thresholds for differences/exceptions revised: Report provided to NSSC for review and comment: Dollar value provided for validation and an estimated resolution date established: Yes

Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.7	Transaction code: Deleted SAP – MESA Transaction description: Changed to Status of PRs – PR Age Counts, PRs in Expiring Funds to Review-ITD Accounting periods to be analyzed: Deleted: 0-current Other selection criteria: Deleted: business area, fiscal year/period Added: Current Date, Fund Expirations Date, Period/Fiscal year
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.7	Thresholds for difference/exceptions revised: Invalid commitments: $0 Valid reconciling items: Deleted
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.8	Title revised: Unobligated balances review (expiring direct funds)
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.8	Purpose of reconciliation revised: To monitor the available balances (budget-commitments) on expiring funds to determine that funds are obligated timely
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.8	Transaction description revised: Center View of Unobligated Budget Other selection criteria: Deleted: reimbursable
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.8	Analysis/review procedure to be performed revised: Fund computed unobligated balances (budget minus obligation) should be reviewed and its percentage of budget authority represented (unobligated balance/budget). Amounts in excess of 15% by fund should be researched and explained at the funded program level. Funded program unobligated percentage of fund unobligated balance (funded program unobligated balance/fund unobligated balance) must be computed as described in the threshold below.

Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.8	Thresholds for differences/exceptions revised: Month end: *(October – June)*: Funds that have an unobligated percentage of budget in excess of 15% are explained for funded programs having, when combined, at least 95% of the fund unobligated balance: Yes Quarter end: (July – August): Funds that have an unobligated percentage of budget in excess of 15% are explained for all funded programs: Yes Deleted: Explanations obtained at the Funded Program level where there is more than 15% unobligated by Funds
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.8b	New Activity: Unobligated balances review in expiring reimbursable funds
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.9	Transaction code: Deleted: BOBJ – PRRPT33 Analysis/review procedure to be performed revised: #4 Add columns to the above report for (i) Verified (yes or no), (ii) In Balance (yes/no) (iii) Reason for Out of Balance (if applicable), (iv) Contracting Officer and (iv) Verified period of performance (yes or no). ITD obligations and period of performance in BOBJ/SAP (ME23N) should agree to the source documentation (contract modifications and recap sheets).
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.10	Transaction code: Deleted: (Edit 55 Obligations) and variant FY15 Edit 55 Transaction description: Deleted: L95 GTAS
Purchase Orders/Obligations/Unobligated Balances	Chapter 10	10.10	Standards revised: http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html
Status of Funds	Chapter 11	11.1, 11.2, 11.3, 11.4 & 11.5	Transaction Code: Variant changed to FY16 CANX EXCL

Status of Funds	Chapter 11	11.1, 11.2, 11.3, 11.4 & 11.5	Accounting periods to be analyzed: Deleted: 11.1 - Note: September reconciliation is run through period 16 11.2- Note: September reconciliation is run through period 13 11.3- Note: September reconciliation is run through period 13 11.4- Note: September reconciliation is run through period 13 11.5- September reconciliation is run through period 13, except for BA 10 – periods 1-14 for FY 2007 only
Status of Funds	Chapter 11	11.6	Transaction Code: Variant change to: FY 16 FMFI UNOB
Review for Blank and Mismatched accounting Dimensions	Chapter 12	12.1	Thresholds for differences/exceptions: Changed from $1 to $0
Review for Blank and Mismatched accounting Dimensions	Chapter 12	12.3	Thresholds for differences/exceptions: Changed from $1 to $0
Review for Blank and Mismatched accounting Dimensions	Chapter 12	12.5	Transaction description: Deleted: (8digit level by Treasury symbol, business area, ALC and Fund)
Review for Blank and Mismatched accounting Dimensions	Chapter 12	12.7	Transaction code: Deleted: bReady: NEAC Documents>HQ OCFO
Review for Blank and Mismatched accounting Dimensions	Chapter 12	12.8	Transaction code: Deleted: FMFGTB Transaction description: Deleted: FACTS 1 trial balance
Review for Blank and Mismatched accounting Dimensions	Chapter 12	12.8	Thresholds for differences/exceptions: Changed from $1 to $0
Financial Analysis	Chapter 13	13.1	Transaction code: Deleted: for business area, Time period comparison: current and prior fiscal year to date; Account Number Range: 1000.0000 to 8999.9999
Financial Analysis	Chapter 13	13.1	Transaction Description revised: Flux Analysis 8-Digit Acct

Financial Analysis	Chapter 13	13.1	Added: *Accounting periods to be analyzed*: As of end of current period for both current fiscal year and prior fiscal year *Other selection criteria*: Business area, Account number range 1000.0000 to 8999.9999
Financial Analysis	Chapter 13	13.2	Title changed: SBR Financial Statement Variance Analysis and activity rewritten Transaction code: All reports removed except the Statement of Budgetary Resources (SBR) report
Financial Analysis	Chapter 13	13.4	Accounting periods to be analyzed: Added inception to date
Financial Analysis	Chapter 13	13.5	Transaction code: Deleted: DRCRRECON
Financial Analysis	Chapter 13	13.6	Accounting periods to be analyzed: Deleted: (all fiscal years after close)

Chapter 1: Introduction and General Overview

Continuous Monitoring Program

This manual defines the standards and requirements for the National Aeronautics and Space Administration (NASA) Continuous Monitoring Program (CMP). The CMP provides the overall framework of management controls that NASA uses to assess and evaluate:

- Internal controls,
- Compliance with Generally Accepted Accounting Principles (GAAP), and
- Evidence that balances and activity reported in financial statements are auditable (accurate and complete).

The CMP helps to ensure that errors and/or discrepancies are identified, tracked and corrected in a timely manner. It requires that there are ongoing management reviews and validations of financial data and internal controls.

The CMP Reporting Matrix and Fluctuation Analysis Report Matrix are submitted to NASA Headquarters on a monthly basis. This is a standard form where centers report results of control activities and certify that all activities have been completed. These forms are analyzed and evaluated by both Headquarters and center management. NASA has implemented a quality control process that involves Headquarters and other personnel visiting the centers to validate that the reported results are supportable and accurate. If all results, after these reviews /processes, are within performance measures and all control activities have been completed, then NASA will have demonstrated that it has management and internal controls that ensure its financial statements are reliable and have been prepared in accordance with GAAP. The reconciliations and other procedures performed as part of each control activity also provide documentation of balances and activities needed for audit purposes.

Below lists the underlying process documentation that supports the CMP:

NASA Document	Purpose
Continuous Monitoring Program NPR 9010	Documents management controls by financial statement line item
↑	↑
Account Activity/Posting Models/Transactional Documentation	Documents all transactional postings in SAP and is cross referenced to the SPINE
↑	↑
SPINE – The NASA system of internal control around a backbone or "SPINE"	Documents the details of all processes by major business process and the detailed internal control structure for each process
↑	↑

NASA Document	Purpose
NASA Policies and Procedures	Documents NASA Policies and Procedures

The Chapters in this CMP Manual are designed to capture control activities for entire business processes for specific accounts. As a result each Chapter may address multiple related line items in the financial statements. Each chapter also includes the proprietary and budgetary accounts that relate to the business process. For example, the accounts receivable chapter includes proprietary and budgetary receivables, revenues, and customer advances because all of these transactional events are generated within the same business process as accounts receivable are recorded.

Each chapter includes the following:

- Financial statement line item reference: Reference all basic financial statement lines that are supported by the section.
- General ledger accounts reference: Lists proprietary accounts with related budgetary accounts (the budgetary accounts are indented to show the relationships).
- Management assertions: All management assertions for the financial statement line items are listed.
- Control objective (for each section and entire document): To detect misstatements in significant financial statement/reporting assertions and Required Supplementary Stewardship Information (RSSI).
- Financial reporting objectives: Lists the GAAP financial reporting objectives that the control activities support.
- Control activities: Defines and sets standards for all control activities that collectively support the management assertions/control objective and financial reporting objective for the section.

Each control activity is assigned a number related to the chapter and a brief description. The standards for each activity are defined as follows:

- Purpose of reconciliation: Describes why the reconciliation is performed. Explanations are provided if there is some unique aspect of this activity.
- Frequency: How often reconciliation is performed (daily/weekly/monthly/quarterly/annually). Some more in depth data analysis/review activities are scheduled to allow extended periods for performing the activity before quarterly reporting.

- Roles and Responsibilities:
  - Centers are responsible for analytical review for work performed by the NSSC. Centers are also responsible for preparing Center-prepared and reviewing all NSSC-prepared Control Activity Certifications for all control activities. NSSC is responsible for providing and performing activities listed in the Appendix.
  - Agency Consolidated NASA (FMD) is responsible for reviewing specific activities listed in the Appendix.
  - Business Area 01 is not reported as a Center. It is used to report Agency level data such as Depreciation, Imputed Cost, Warrants, etc (All CMP activities related to Business Area 01 will be handled by OCFO).

- Procedures/data sources: Provides information on the standard data sources that are to be used for the control activity.
  - External data source: If an external data source (i.e. Treasury reported confirmations) is needed, it is listed
  - Transaction code: SAP and/or Business Objects (BOBJ) transaction code
  - Transaction description: Description of the transaction(s)
  - Accounting periods to be analyzed: Generally either year to date (1-current) or inception to date (0-current)
  - Other selection criteria: Selection attributes for the reports (i.e. accounts, fund type, …)
  - Analysis/review procedure to be performed: Procedure to be performed

The Agency, in some instances, will provide automated data that can be used as the source of the review.

- Standards: What is expected (i.e. no reconciliation differences)

- Thresholds for differences/exceptions: (These are performance measures)
  - Month end: Differences of $XXX or Yes or Count
  - Quarter end: Differences of $XXX or Yes or Count
  - Year end: Differences of $XXX or Yes or Count

Thresholds represent the value of differences at the account, fund level and trading partner level (for vendor/customer related accounts) within a business area.

CMP Reporting Matrix

The CMP Reporting Matrix is the supplemental spreadsheet to this document, which is used to report the results of the performed CMP activities based on the procedures described in this manual.

In addition to reporting the results by CMP activity, the layout of the CMP Reporting Matrix has been designed to identify the nature of the exception (timing variance, valid reconciling item etc) so that the results may be color-coded on a summary CMP Dashboard for management review/analysis.

The columns of the CMP Reporting Matrix include:

- Control Activity # and Description: are listed from the Continuous Monitoring Program manual

- Detailed Activity Performed by: are listed from the Continuous Monitoring Program manual. If NSSC is the service provider to the Center for the function, this is indicated by NSSC Service Delivery.

- Activity Complete (Y/DNA): Fill in either yes or DNA whether an activity was completed; A “DNA” indicates the Activity is required by the CMP manual, but “does not apply” to a Center or is an activity not required for the current reporting month.

- Threshold Measure: Thresholds from the Continuous Monitoring Program are listed from this manual based on whether the reporting period is monthly, quarterly, or annual.

- Total CMP Results: Fill in actual results from the transactions described in the Procedures/Data Source section of this CMP manual. If all requirements are met, and no dashboard exception results are calculated the control activity is green.

- Valid Reconciling Items (“Green”): Fill in what portion of the Dashboard Exception can be identified as a valid reconciling item. Valid reconciling items should only be reported for Chapter 5 Control Activities as defined in the “Other Areas” Section of Property, or for other Chapter Control Activities only as specifically indicated or else approved in writing by OCFO Management. Valid Reconciling Items are subtracted from the Total CMP Results for purposes of computing the Dashboard Exception Results.

- Dashboard Exception Results: This is calculated on the CMP matrix as the difference between the Total CMP Results less Valid Reconciling Items. This is calculated on the CMP Matrix as the Total CMP Results.

- Timing/Business Process/Systems Issues (SRs) (Yellow): Fill in what portion of the Dashboard Exception Result is due to differences that are unresolved systems issues (SR Required), or due to early cut off of a System external to the Agency or Business Process only.

- CMP Exception (“Red”): is calculated in the CMP matrix as Dashboard exceptions results less Timing Differences (“Yellow”). These are exceptions the Center has identified as a significant issue (example, an out of balance condition) that they have control over correcting without Competency Center or agency assistance.

- Explanation of exception: Required for all variances (Red, Yellow, and Green)

- Resolution: Description of how exception was, or will be resolved.
- Resolution Date: Target date for resolution if explanation was required.

- SR Reference: Indicate the SR number if one was filed. Check CMP box in Remedy for associated SR.

- Responsible for resolution: Indicate the business area/NSSC/Agency/Competency Center responsible for the resolution.

Agency OCFO review: The CMP Result variance amount certified and submitted by a Center cannot be overridden by the Agency OCFO (the Center must recertify this). However, the Dashboard "color" may be adjusted to make the Dashboard report consistent across the Agency.

Fluctuation Analysis

Effective January 2010 reporting, a year to year fluctuation analysis report (prepared at the nine digit standard general ledger account) is to be included in the CMP submissions/certifications. This will replace the Management Reporting Matrix.

OMB Circular A-136 requires all CFO reporting government agencies to submit a fluctuation analysis along with their financial statements. Currently, the External Reporting Branch relies on the Center to provide fluctuation by line item for the SBR, and will now receive this information through the CMP process and by 9 Digit USSGL.

CMP Control Activity 13.1: Flux Analysis lists the requirements for the fluctuation analysis.

CMP Certification Forms

Each Center and Business Area 01 is required to fill out certification forms that are listed in the Appendix to this manual, which attest that the control activities have taken place.

Note: A Control Activity Sheet is not required for Business Area 01 for the following Control Activities supported by the Financial Reporting Guidance: 7.11, 7.13, 7.14, 7.15, and 13.6.

Center POC analytical review steps

Three workdays prior to the centers official CMP submission into NATS, the center POCs are required to go to the NSSC secured website and download the CMP activities that were performed by the NSSC. The center analyst is required to perform the following integrity checks to ensure:

- That NSSC required signatures exist as the preparing entity.

- The CMP control activities are being executed as prescribed in the manual.

- The results on the individual control sheets have supporting evidence to validate findings.

- That items classified as valid reconciling items have supporting evidence.

- That results are accurate by periodically testing different control activities through-out the year

- That scoring of results is correct.

- Exceptions are being corrected in a timely manner.

- That the goal for all results is to achieve a green rating.

Upon completion of these integrity review steps, the Center analyst is required to sign as the reviewer for each control activity.

Use of Standard Transaction Codes

This document sets forth the transaction codes centers are all expected to use in order to ensure that all results are based on consistent data. These are identified in the "Procedures/data sources:" sections for each control activity.

Additional information on how to post transactions and execute reports is available through the Enterprise Performance Support System (EPSS).

Correction Policies

Centers and NSSC are expected to coordinate correction activities to ensure corrections are completed timely, as required in NPR 9010.2, Financial Management Operating Procedures and the Continuous Monitoring Program. This includes overseeing:

- Transaction reversal and reentry by the original area if user error.

- Transactions using SAP correction tools, where applicable. Currently, the budgetary ledger (BL) correction tool (t-code FMBLCORR) is used to correct budgetary ledger update errors. For non-routine corrections, transactions should first be processed in a test client and validated prior to posting in production.

- Manual Journal Voucher (JV) entries are to be used if it is determined that this is the appropriate action. All manual JVs must be linked back to the original document (invoice, credit memo, PO, etc) using SAP t-code ZRFFMFG_BL_MAN_CORR. All JVs must be completed in accordance with the NASA Procedure Requirement (NPR) 9220.1, Journal Voucher Preparation and Approval and Intergovernmental Transactions.

- Service Requests (SR) should be created and approved to resolve IEMP system issues. The SR should be monitored by the creator, NEACC, and Financial and Budget Systems Division to ensure it is completed timely.

  - For timing differences that are pending transactional processing to correct valid reconciling items that affect the reconciliations at the end of the quarter, centers should post journal entries to clear the reconciliations and ensure balances are in the proper accounts. *(These entries should be reversed the following month or when the transactional processing or Service Request is completed).*

  - On a monthly basis Centers and NSSC must to clear all data anomalies by the fiscal month-end close. For those data anomalies not cleared, NASA Centers must prepare journal vouchers (JV) to clear those exceptions. All JVs should include the appropriate supporting documentation and management approval, as outlined in NASA Procedural Requirement (NPD) 9220.1, Journal Voucher Preparation and Approval. All journal vouchers must reconcile to the SAP reconciliation tool differences. In addition, all journal vouchers must be reversed by the second workday of the following month.

Scope of Requirement:

The list below represents CMP controls that have immediate impact on producing balanced agency financial statements for submission to external regulatory agencies. Along that line, all exceptions for these CMP controls should be cleared by all reporting periods.

	Reconciliation Tool	**CMP Control Activity**
1.	Advances	3.7
2.	Anticipated	9b.1a, 9b.1b, 9b.1c
3.	Accounts Receivables	3.5
4.	Payables	6.12
5.	Prepaid	4.1

6.	Revenue	3.6
7.	Funded Expenses	6.14
8.	Blank AOF	12.4
9.	Invalid Fund Type and Status	13.4
10.	NASA to NASA Intra-governmental Differences	4.2
11.	Dr vs. Cr Differences	13.5
12.	Other Cost Estimates	10.5

Reconciliation Tool Criteria: CMP – Include/exclude canceled funds as defined by each CMP Activity.

CMP – All: Record all journal vouchers at the fund and trading partner level, and include funded program and functional area where appropriate.

Journal Voucher Posting Timeline

The agency must produce balanced financial statements and other financial data for submission to the Office of Management and Budget, Department of Treasury and other regulatory agencies. Accordingly, the NASA Centers and/or Business Area 01 need to post journal vouchers with a document type of ***BX*** to clear all data anomalies for the 12 CMP controls listed above for those exceptions over $0 at the fund level before the fiscal quarter-end close.

External reporting requirements supported by these control activities

This document is designed to set standards for the monitoring and control activities that affect the following reports.

- Interim Financial statements
- Government Financial Reporting System (GFRS)
- Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)
- Apportionment and Reapportionment (SF-132)
- Statement of Transaction (SF-224)
- Treasury Report on Receivables (TROR)
- Agency Financial Report (AFR)

Authoritative guidance for this monitoring program is based on rules and regulations published by: the Office of Management and Budget, the Department of Treasury and Federal Laws related to financial management at federal agencies, NPR 9010.2 Financial Management Operating Procedures and the Continuous Monitoring Program, and related NPD/NPRS.

Roles and Responsibilities

These control activities should be performed for each individual business area except where Agency is indicated. The following are the business areas:

Business Area*	Center
10	Headquarters - Regional Finance Office (RFO)
21	Ames Research Center
22	Glenn Research Center
23	Langley Research Center
24	Armstrong Flight Research Center
51	Goddard Space Flight Center
55	NASA Management Office
62	Marshall Space Flight Center
64	Stennis Space Center
72	Johnson Space Center
76	Kennedy Space Center

* Note: The NSSC Working Capital Fund entity is considered a "Center" for its own operations for purposes of this manual. However, where the NSSC is listed under "Responsibility" this is in reference to the services provided to the Centers by the NSSC Service Delivery.

**Note: Business Area 77 is for External Reporting Branch temporary Journal Voucher adjustments and are reversed the following month.

The NASA Deputy Chief Financial Officer of Finance (DCFO) or Official designee shall:

- Establish and be responsible for all reconciliations at the Agency.
- Analyze and evaluate the results of the monitoring activities through comparison to policy standards and performance metrics.
- Evaluate the results of control activities.
- Coordinate and monitor the development and submission of reconciliations.
- Provide guidance relative to the continuous monitoring process.

The NASA Center Chief Financial Officer shall:

- Establish responsibility for review and reconciliation activities.
- Ensure timely completion and submission of periodic review and reconciliation activities on a monthly basis.

- Ensure corrections identified through the control activities are corrected in a timely manner for items that can be corrected by the Center.
- Provide a monthly NASA Center Certification to ensure all control activities have been performed and results are consistent with the standards set forth for each activity. The certification will address the following:

  - The reviews and/or reconciliations described for the internal controls have been performed.
  - Auditable support documentation exists for the reviews and reconciliations performed.
  - Any resulting discrepancies that exceed the thresholds are listed as exceptions and include a narrative explanation of the root cause, an associated value determined for the discrepancy, and an estimated date of correction (if not done in the current period being reported on).

The NSSC Chief Financial Management Division shall:

- Establish responsibility for review and reconciliation activities.
- Ensure timely completion and submission of periodic review and reconciliation activities on a monthly basis.
- Ensure corrections identified through the control activities are corrected in a timely manner for items that can be corrected by the NSSC.
- Provide a monthly NSSC Certification to ensure all required control activities have been performed and results are consistent with the standards set forth for each activity. The certification will address the following:

  - The reviews and/or reconciliations described for the internal controls have been performed.
  - Auditable support documentation exists for the reviews and reconciliations performed.
  - Any resulting discrepancies that exceed the thresholds are listed as exceptions and include a narrative explanation of the root cause, an associated value determined for the discrepancy, and an estimated date of correction (if not done in the current period being reported on).

Audit Documentation

The reconciliations/work papers for each control activity are to be maintained as documentation and evidence the activity was performed. All supporting documentation must include the source of what SAP report (and the report description) which was used. Supporting documents for the reconciliations are to be maintained at the Centers/Agency/NSSC and accessible on request.

Due Dates

The Centers are required to submit the following:

- CFO Certification (provided in the Appendix)
- Center Reporting Matrix

- Signed Control Activities Sheet for each performed control activity (including Control Activities performed by the NSSC)
- Fluctuation Analysis (Control Activity 13.1)
- SBR Financial Statement Variance Analysis (Control Activities 13.2)

These submissions are due to the Financial Management Division via a secured system –NATS -- by Close of Business the 14th calendar day of each month. Results of CMP activities performed by the NSSC Service Delivery must be available to the Centers by three workdays prior to the Center submission date, and reviewed by Centers as part of the CMP certification process. Reconciliations, work papers, and supporting documentation for each Control Activity will be maintained by the Centers and NSSC and available upon request. Also, a Center may submit all supporting documentation for each Control Activity as some centers are currently practicing. Control Activities Sheets prepared for Business Area 01/Agency are due when the monthly financial reporting process has been completed.

Chapter 2: Fund Balance with Treasury/Cash/Outlays/Suspense and Investments

Financial statement line items:

Fund Balance with Treasury – Balance Sheet
Investments – Balance Sheet
Other Liabilities (Liability for non fiduciary deposit fund clearing accounts and undeposited collections) – Balance Sheet
Net Outlays – Statement of Budgetary Resources

General ledger accounts comprising the line items:

1010.1000	Converted FBWT for AP, AR, CO type transactions
1010.2000	Draw downs (HHS)
1010.2500	Draw downs-Transfer from HHS
1010.2600	HHS Drawdown Credist from Prior Year
1010.2999	HHS Year End Closing
1010.3102	Fund Balance with US Treasury – Transfers In
1010.3103	Fund Balance with US Treasury – Transfers Out
1010.3106	Fund Balance with US Treasury – Rescission
1010.4119	Fund Balance with US Treasury Manual Warrant
1010.4395	Fund Bal With US Treasury – New Account for A128
1010.5000	Fund Balance with US Treasury
1010.5100	IPAC Collections
1010.5215	SF-215 and SF-5515 Collections
1010.5220	Fedwire Collections
1010.5225	Pay Gov Credit Card Collection
1010.5240	Pay Gov Automated Clearing House Collection
1010.5255	Advances without Reimbursable Sales Orders
1010.6100	Disbursements and Adjustments
1010.6155	State Department (Foreign) Charges
1010.6150	Checks and Cash Refunds Current Year
1010.6300	Disbursements of Cancelled Payables
1010.7120	Investment in US Securities (par) Subclass (88)
1010.7130	Redemption of US Securities (par) Subclass (98)
1010.7200	Unrealized Discounts Subclass (75)
1010.7300	Earnings .2
1010.8100	IPAC Disbursements or Refunds Current Year
1010.8200	Fedwire Refunds Current Year
1010.8300	Pay-Gov Credit Card Refunds Current Year
1010.8400	Pay-Gov ACH Refund Current Year

1010.9817	NON-SF224 Department of Interior Payroll Change
1010.9818	NON-SF224 HHS DRAWDOWNS CHARGE
1010.9819	Cash Transactions Not Reported on SF224
1010.9820	Non-SF224 State/Foreign Charge
1010.9821	AR Transition
1010.9888	Cash Transactions Not Reported on SF 224
1010.9999	Period End Adjustment Not Reported on SF 224
1090.0000	FBWT under Continuing Resolution
1090.3101	FBWT under a Continuing Resolution
1090.3102	FBWT under a Continuing Resolution – Transfers-In
1090.3103	FBWT under a Continuing Resolution – Transfers-Out
1610.0000	Investments in US Treasury Securities
1611.0000	Discount on US Treasury Securities
1612.0000	Premium on US Treasury Securities
1613.0000	Amortization of Discount and Premiums
1618.0000	Market Adjustment – Investments
2400.0000	Liability for Deposit Fund Clearing Accounts
2400.1000	Liability for Deposit Fund Clearing Accounts
2400.2000	Liability Account – LOC/HHS
2400.3000	Liability Account – Check Retrieval
2400.4000	Liability Account – Foreign Payments
4114.0000	Appropriated Trust or Special Fund Receipts
4170.0000	Transfers – Current Year Authority
4190.0000	Transfers – Prior Year Balances
4222.0000	Unfilled Customer Orders with Advance
4252.0000	Reimbursements & Other Income Earned – Collected
4253.0000	Prior Years Unfilled Cust Ord w Adv Refund Paid
4264.0000	Actual Collections of Rent
4277.0000	Other Actual Collections -Federal
4395.0000	Authority Unavailable Pursuant to Public Law Temporary
4802.0000	Undelivered Orders – Obligations, Prepaid/Advanced
4872.0000	Downward Adjustments of Prior Year Undelivered Orders
4882.0000	Upward Adjustments of Prior Year Undelivered Orders
4902.0000	Delivered Orders – Obligations, Paid
4972.0000	Downward Adjustments of Prior Year Paid Delivered Orders
4982.0000	Upward Adjustments of Prior Year Paid Delivered Orders
5311.0000	Interest Revenue - Investments

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist

Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect potential misstatements in significant financial statement/reporting assertions and Required Supplementary Stewardship Information (RSSI).

Financial reporting objectives: (SFFAS #1)

The Fund Balance with Treasury (FBWT) should represent the aggregate amount of funds in NASA's accounts with Treasury for which the entity is authorized to make expenditures and pay liabilities.

Monthly FBWT reconciliation reflects all appropriate account balances.

FBWT balance is properly increased when NASA:

- receives appropriations, re-appropriations, continuing resolutions, appropriation restorations, and allocations;
- redeems investments in U.S. securities;
- receives transfers and reimbursements from other agencies; and
- collects and credits amounts to its appropriations or fund accounts that the entity is authorized to spend or use to offset its expenditures.

FBWT balance is properly decreased when it:

- disburses to pay liabilities or to purchase assets, goods, and services;
- invests in U.S. securities;
- cancels expired appropriations;
- makes transfers and reimbursements to other entities or to the Treasury, and
- cancels appropriations as a result of sequestration or rescission.

Treasury securities should be recognized at their acquisition cost. If the acquisition cost differs from the face (par) value, the security should be recorded at the acquisition cost, which equals the face value plus or minus the premium or discount on the investment, whichever is more definitively determinable.

Investments in Treasury securities should be carried at their acquisition cost and adjusted by the amortization of the premium or discount.

Premiums and discounts should be amortized over the life of the Treasury security using the interest method. The interest method is the effective interest rate multiplied by the carrying amount of the

Treasury security at the start of the accounting period equals the interest income recognized during the period.

Activity and balances in suspense accounts should be kept at a minimum and recorded in the proper funds in a timely manner. The Budget Clearing Accounts (suspense accounts) are used to temporarily record unidentifiable collections or for other business processes approved by Treasury.

Control Activity 2a.2: Reconcile Treasury Account Data to SAP Statement of Transactions Report

Purpose of reconciliation: To ensure that Treasury account data agrees with the SAP Statement of Transactions Report extracted from the Trial Balance.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: NSSC Service Delivery
Reviewer: Centers/Agency

Procedures/data sources:
External Data Source: - Treasury Confirmation Source or Agency supplied report.
Transaction code: SAP- FMFG_E_SF224
Transaction description: SF 224 Statement of Transactions
Accounting periods to be analyzed: Current period
Other selection criteria:
1010* transactions that affect SAP Statement of Transactions Report, ALC:
Column II Comparison – accounts 1010.5100, 1010.5215, 1010.5220, 1010.5240, 1010.5225, 1010.5255, 1010.7130, 1010.7200, 1010.7300
Column III Comparison – accounts 1010.6100, 1010.6150, 1010.6155, 1010.6300, 1010.7120, 1010.1000, 1010.2500, 1010.8100, 1010.8200, 1010.8400, 1010.8300, 1110.0000
Analysis/review procedure to be performed: Validate that totals by appropriation on the Treasury account statement agree with the SAP Statement of Transactions Report to include all FBWT 1010* transactions that affect the SAP Statement of Transactions Report above.
**Note*: 1010 Accounts that do not impact the SAP Statement of Transactions Report are as follows: 1010.2000, 1010.2999, 1010.3102, 1010.3103, 1010.3106, 1010.4119, 1010.5000, 1010.7777, 1010.9817, 1010.9818, 1010.9819, 1010.9820 and 1010.9888

Standards: There should be no differences between Treasury account data and the SAP Statement of Transactions Report. All transactions in SAP should be the same as those recorded by Treasury. If there are differences between SAP and Treasury, they will be noted on the FBWT Differences spreadsheet. Transactions must be posted with a document date consistent with the date that the transaction was recorded in Treasury.

Thresholds for differences/exceptions:

Month end: SAP Statement of Transactions Report versus Treasury trial balance: $0
Quarter end: SAP Statement of Transactions Report versus Treasury trial balance: $0
Year end: SAP Statement of Transactions Report versus Treasury trial balance: $0

Timing Difference: Month end Fund Balance with Treasury Differences less than 20 calendar days and entries which clear a prior month variance.

Control Activity 2a.3: Reconcile FBWT Balances between SAP and Treasury (Cash Template)

Purpose of reconciliation: To ensure that cash balances are complete and reconcile to Treasury and to meet Metric Tracking System/ Federal Intra-agency Database Online (MTS-FIDO) requirements.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery/Business Area 01
Reviewer: Centers

Procedures/data sources:

External data source: Treasury balances reports by Treasury Symbol (FMS)
Transaction code: SAP - GR55 ZAFT
Transaction description: NASA AoF by Fund Type
Accounting periods to be analyzed: 0 - current, inception to date
Other selection criteria: Account 1010 for all business areas by Treasury symbol
Analysis/review procedure to be performed: Validate that FBWT balances in SAP equal Treasury balances by Treasury symbol. Identify differences at the document level (via the transaction register and SAP SF 224) for Agency/Centers/NSSC to follow up on and correct if necessary. The Centers/NSSC are required to document the results of the reconciliation by completing the required FBWT template, with applicable explanations. The FBWT Template must include a column (last column to the right) for populating absolute values. The FBWT Template must be submitted to OCFO monthly, through the NATS request for the CMP submission.

Standards: There should be no differences.

Thresholds for differences/exceptions:

Month end: FBWT differences between SAP and Treasury: $0
Quarter end: FBWT differences between SAP and Treasury: $0
Year end: FBWT differences between SAP and Treasury: $0

Timing Difference: Fund Balance with Treasury differences less than 20 calendar days and differences due to other Agencies updating NASA's Appropriations in the Treasury system before NASA is provided the information to record the transactions in SAP.

Valid reconciling items: None

Control Activity 2a.4: Validate Fund Resources Equals Fund Equities (GTAS Edit 4)

Purpose of reconciliation: To validate that funded resource accounts equal funded equity accounts.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Agency Consolidated /Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select L95FACTED5
Transaction description: Reconcile funded resource accounts to funded equity accounts
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Agency performs consolidated report on GTAS Edit 4 on all appropriations (AOF)/Centers performs GTAS Edit 4 on reimbursable funds and WCF.
Analysis/review procedure to be performed: Validate that total resources equal funded equity

Standards: Refer to GTAS Edit 4- http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html

Thresholds for differences/exceptions for Agency:

Month end: Differences between fund resource accounts and fund equity accounts: $0
Quarter end: Differences between fund resource accounts and fund equity accounts: $0
Year end: Differences between fund resource accounts and fund equity accounts: $0

Thresholds for differences/exceptions for Centers: Reimbursable and WCF

Month end: Differences: $1

Quarter end: Differences: $1

Year end: Differences: $1; Agency will need Centers assistance to research.

Valid reconciling items: None

Control Activity 2a.5a: Reconcile FBWT activity to net outlays (GTAS Edits 14 and 20)

Purpose of reconciliation: To validate that budgetary and proprietary FBWT activity reconciles.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID CASH OUTLY and Variant 16 CASH OUTLY

Transaction description: Reconciliation of proprietary receipts/disbursements to budgetary net outlays

Accounting periods to be analyzed: 1 - current, year to date

Other selection criteria: Business area, fund, cancelled funds should be excluded; Miscellaneous Receipts funds (i.e. NON* funds) should be excluded because there is no budgetary accounting for these funds.

Analysis/review procedure to be performed: Validate that the proprietary cash activity reconciles to the budgetary cash activity. Investigate and correct differences. Differences must be tracked until resolved.

Standards: 1010.0000 thru 1010.4999 + 1010.5001 thru 1010.9998 = 4222.0000 + 4252.0000 + 4253.000 + 4264.0000 + 4266.0000 + 4277.0000 + 48X2.0000 + 49X2.XXXX SF133 Proof & Outlay Reconciliation GTAS Edit 14 & 20 - http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html

Thresholds for differences/exceptions:

Month end: Differences between proprietary disbursements versus budgetary outlays: $0

Quarter end: Differences between proprietary disbursements versus budgetary outlays: $0

Year end: Differences disbursement versus outlays: $0

Valid reconciling items: None

Control Activity 2a.5b: Reconcile Proprietary and Budgetary--Collections and Disbursements

Purpose of reconciliation: To validate that budgetary and proprietary collection and disbursement activity reconciles.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select L95FICLDSB and Variant 16 CASH OUTLY
Transaction description: Reconciliation of Proprietary and Budgetary-Collections and Disbursements
Accounting periods to be analyzed: 1 - current, year to date
Other selection criteria: Business area, fund, cancelled funds should be excluded; Miscellaneous Receipts funds (i.e. Non* funds) should be excluded because there is no budgetary accounting for these
Analysis/review procedure to be performed: Validate that the proprietary and budgetary cash activity reconciles to the collections and disbursements cash activity. Investigate and correct differences in collections and disbursements. Differences must be tracked until resolved.

Standards: Proprietary Collection Accounts: 1010.2600, 1010.5100, 1010.5215, 1010.5220, 1010.5225, 1010.5255, 1010.5240, 1010.7130, 1010.7200, 1010.7300, and 1010.9821; must agree with Budgetary Collection Accounts: 4222.0000, 4252.0000, 4253.0000, 4255.0000, 4260.0000, 4261.0000, 4262.0000, 4263.0000, 4264.0000, 4265.0000, 4266.0000, 4267.0000, 4271.0000, 4273.0000, 4275.0000, 4276.0000, 4277.0000, 4872.0000 and 4972.0000. Proprietary Disbursement Accounts: 1010.1000, 1010.2000, 1010.2500, 1010.2999, 1010.5150, 1010.6100, 1010.6150, 1010.6155, 1010.6300, 1010.7120, 1010.8100, 1010.8200, 1010.8300, 1010.8400, 1010.9817, 1010.9818 and 1010.9820 and 1010.9888; must agree with Budgetary Disbursement Accounts: 4802.0000, 4882.0000, 4902.0000, 4902.4253, 4908.0000 and 4982.0000 SF133 Proof & Outlay Reconciliation. Refer to GTAS Edits 14 & 20- http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html

Thresholds for differences/exceptions:

Month end: Differences between proprietary and budgetary collections and disbursements: $0
Quarter end: Differences between proprietary and budgetary collections and disbursements: $0
Year end: Differences between proprietary and budgetary collections and disbursements: $0

Valid reconciling items: None

Control Activity 2b.1: Validate HHS drawdown postings to IDOC (Intermediate document) postings in SAP

Purpose of reconciliation: To determine that drawdown postings related to HHS grants are properly recorded in SAP and transactions are recorded timely in the proper period. Grant drawdowns are posted to SAP through the Department of Health and Human Services (HHS) Payment Management Services (PMS), referred to as the "HHS interface". Recipient organization requests for funds are submitted through PMS. The funds are then delivered to the recipient organization's financial institution via electronic funds transfer (EFT). the next business day. The "HHS interface" posts daily drawdown amounts to SAP for each established grant/cooperative agreement for the grantee. HHS drawdown invoice receipts are recorded in SAP to reflect the drawdown amounts based on two-way match logic, where the cost and disbursement amounts are recorded simultaneously. The validation of HHS drawdown postings to IDOC postings should be continuously monitored throughout the month.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery/BA 55 NMO
Reviewer: Centers

Procedures/data sources:

External data source: HHS - Confirmed Payments Transaction Spreadsheet
Transaction code: SAP - Z_HHS_IDOC_VIEW, GR55 ZAOF, and FBL1N
Transaction description: HHS - Confirmed Payments Transaction Spreadsheet; SAP – Display HHS IDOC Content-Drawdowns, Accounts by AOF, and Vendor Line Item Display
Accounting periods to be analyzed: Current period
Other selection criteria: ZHHS vendors only, business area
Analysis/review procedure to be performed: Validate that PMS data by payee document number reconciles to the disbursements by grant to SAP data. Agency determines that all disbursement postings were recorded to the correct Treasury symbol.

Prepare a work paper that shows the reconciliation between the HHS confirmations, the IDOCs recorded, and the posted disbursements and parked documents. Investigate and correct differences.

- Code 51 shows IDOCS that did not post.
- Code 53 shows IDOCS that successfully posted.
- Code 68 shows Failed IDOC posted manually flagged for Deletion.

Standards: The drawdowns from the HHS system should equal the IDOC's recorded in SAP and there should be no differences and no balances remaining in accounts.

Thresholds for differences/exceptions:

Month end: HHS documents not processed at the end of the period: $1
Quarter end: HHS documents not processed at the end of the period: $1
Year end: HHS documents not processed at the end of the period: $1

Timing: None

Control Activity 2b.2: Reconcile Disbursements between HHS and SAP –Business Objects (BOBJ)

Purpose of reconciliation: To determine that Grant related cumulative disbursements in SAP-BOBJ reconciles to HHS' records

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery/BA 55 NMO
Reviewer: Centers

Procedures/data sources:

External data source: HHS - NHHS Synchronization Transactions Spreadsheet
Transaction code: SAP - BOBJ– PRRPT33
Transaction description: HHS – NHHS Synchronization Transaction Spreadsheet or HHS – confirmed Payments Report; SAP-BOBJ - Purchase Orders by PLI/ALI - ITD
Accounting periods to be analyzed: 0 - current period, inception to date, all fiscal years
Other selection criteria: Business area, Doc Type: YG, YH and YS
Analysis/review procedure to be performed: Prepare a work paper that shows the reconciliation between the HHS report and the SAP - BOBJ report for open active grants excluding grants that are administratively complete in SAP and "Closed" in PMS. NMO: No documents are excluded.

Standards: There should be no differences at month or year end.

Thresholds for differences/exceptions:

Month end: HHS disbursements versus NASA: $0
Quarter end: HHS disbursements versus NASA: $0
Year end: HHS disbursements versus NASA: $0

Timing Difference: Disbursement amount in SAP does not match PMS because ACH Payments were made before the Grant was converted to advance payment method for processing (previously referred to as Letter of Credit (LOC).

Control Activity 2b.4: Validate completeness of Department of State foreign transactions

Purpose of reconciliation: The Department of State pays expenses incurred by NASA employees on overseas job assignments on behalf of NASA. The types of expenses are housing, TDY travel, education, payroll and other expenses. The Department of State reports the charges on their FMS 224 Statement of Transactions report using the NASA appropriations. Thus, the charges are reflected monthly on the Treasury GWA report; Undisbursed Appropriation Account Ledger from the Department of the Treasury. Monthly these charges are distributed via the Intra-governmental Payment and Collection (IPAC) system to the applicable employees respective NASA Centers. The ALCs established for the Department of State charges are 80-00-8768, 80-00-8769, and 19-00-0003.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Business Area 72

Procedures/data sources:

External data source: GWA report for State Department
Transaction code: SAP – FMFG_E_TRANS_REG
Transaction description: Transaction register
Accounting periods to be analyzed: Current month only
Other selection criteria: Business area, accounts 1010.6155, 1010.9820, 6790.9820, Doc Type SF
Analysis/review procedure to be performed: Validate the Department of State Journal Voucher to the Department of State charge on the GWA Account Statement.

Standards: Foreign transactions should be recorded accurately and timely at the Center level.

Thresholds for differences/exceptions:

Month end: Differences between foreign payment amount postings in SAP: $1
Quarter end: Differences between foreign payment amount postings in SAP: $1
Year end: Differences between foreign payment amount postings in SAP: $1

Timing: None

Valid reconciling items: None

Control Activity 2b.5: Validate balances in 1090.0000 are proper (Agency)

Purpose of reconciliation: To determine that amounts reported in accounts related to Continuing Resolution are accurate and properly recorded.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Business Area 01

Procedures/data sources:

External data source: Continuing Resolution Public Law
Transaction code: SAP - GR55 ZOCF
Transaction description: Trial balance by Treasury symbol (OCFO version)
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Business area, Treasury symbol
Analysis/review procedure to be performed: Prepare a schedule of balances in 1090.0000 by Treasury symbol that reconciles to the general ledger balances and determine that general ledger balances are consistent with the Continuing Resolution. Determine that balances in 1090.0000 reconcile to budgetary accounts at the Treasury symbol level.

Standards: Funds subject to Continuing Resolution should be recorded in 1090.0000. Account 1090.0000 should agree to the net of Accounts 4119.0000, 4170.0000, and 4395.0000 during active period of Continuing Resolution. After the active period this reconciliation no longer applies when 1090 is reduced to "0".

Thresholds for differences/exceptions:

Month end: Continuing resolution funds in 1010.XXXX accounts: $1
Quarter end: Continuing resolution funds in 1010.XXXX accounts: $1
Year end: Continuing resolution funds in 1010.XXXX accounts: $1

Valid reconciling items: None

Control Activity 2c.1: Validate investments value on the trial balance

Purpose of reconciliation: To determine that the investments are stated at the proper value and reconcile with Treasury.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Business Area 01

Procedures/data sources:

External data source: Bureau of Public Debt (Treasury) reports
Transaction code: SAP - FMFG_E_TRANS_ REG, SAP - GR55 Z6AF
Transaction description: Transaction Register, Balance Sheet
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: AOF 80X8978 (Challenger), business area 01 and business area 10, AOF 80X8550 (Endeavor), business area 01 and business area 10
Analysis/review procedure to be performed: Prepare a schedule of investments that lists individual investment terms and reconciles to the SGL accounts 1010.7120, 1010.7130, 1340, 1610, 1611, 1612 and 1613. Prepare schedules of amortization that also reconcile to the general ledger balances. Validate that interest has been accrued and recorded properly in SGL accounts 1340 and 5311.

Standards: Investment balances should be supported by Treasury schedules and amortization schedules.

Thresholds for differences/exceptions:

Month end: Differences between Treasury schedules/amortization schedules of investments: $1
Quarter end: Differences between Treasury schedules/amortization schedules of investments: $1
Year end: Differences between Treasury schedules/amortization schedules of investments: $1

Valid reconciling items: None

Control Activity 2d.3a: NON 3875, 3880, and 3885 funds review for Treasury reconciliation

Purpose of reconciliation: Review suspense accounts (budget clearing accounts).

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery/Business Area 01
Reviewer: Centers

Procedures/data sources:

Transaction code: SAP – GR55 ZFUN
Transaction description: Trial balance by fund
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, funds: NON3875, NON3880 and NON3885 only, all accounts
Analysis/review procedure to be performed: Review trial balances and determine that there are no balances in any of the accounts.

Thresholds for differences/exceptions:

Month end: Balances in NON3885: $0
Balances in NON3875 and NON3880: $0
Quarter end: Balances in NON3885: $0
Balances in NON3875 and NON3880: $0
Year end: Balances in NON3885: $0
Balances in NON3875 and NON3880: $0

Valid reconciling items: None

Control Activity 2d.3b: NON 6500 funds review

Purpose of reconciliation: Review Deposit Fund (NON6500) to ensure appropriate use of Fund and proper use of general ledger accounts.

Frequency: Monthly – (September through December, Quarterly starting in March)

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP – GR55 ZFUN
Transaction description: Trial balance by fund
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, funds: NON6500
Analysis/review procedure to be performed: Review trial balances and determine that all account balances are supported by documentation and Service Request. Ensure that all non-federal advances without a sales order recorded in the account at year-end are properly removed by October 31.

Thresholds for differences/exceptions:

Month end (October – December): Balance in NON6500 not supported: $1
Quarter end (March and June): Balance in NON6500 not supported: $1
Year end: Balance in NON6500 not supported: $1

Valid reconciling items: None

Control Activity 2d.4: NON 1435, 1099, 3200 and 3220 funds review for Treasury reconciliation.

Purpose of reconciliation: To determine that all postings to the miscellaneous receipt accounts are valid, that accounts 2985, 5993, and 5994 received the correct trading partner assignment, and to ensure that the total of each general fund appropriation (801435; 801099; 803200; 803220) agrees with Treasury's General Fund for NASA.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:

Parts A and B:
Transaction code: SAP - GR55 -Z6AF

Transaction description: Trial balance by fund
Accounting periods to be analyzed: 1 - current, year to date
Other selection criteria: Business area, application of fund (AOF) 801099, 801435, 803200, and 803220, all accounts.

Part C:
Transaction code: SAP - GR55 -Z6AF, select variant GEN FND REC
Transaction description: Trial balance by fund
Accounting periods to be analyzed: 0 - current, inception to date

The following will be pre-populated in the variant:

In the application of Fund (AOF) value:
801099, 801435, 803200 and 803220

In the accounts value:
1010.0000 thru 1010.9999; 1300.0000 thru 1399.9999; 2985.0000 thru 2985.9999

Other selection criteria: Business area
Analysis/review procedure to be performed:

Parts A and B:
Review the trial balances and determine that there are no transactions in any account except for 1010.XXXX, 1310.XXXX, 1319.XXXX, 1340.XXXX, 1347.XXXX, 1360.XXXX, 1367.XXXX, 1370.XXXX, 1377.XXXX, 2985.XXXX, 5310.XXXX, 5319.XXXX, 5320.XXX, 5324.XXXX, 5325.XXX, 5329.XXXX, 5900.XXXX, 5909.XXXX, 2993.XXXX, 5993.XXXX and 5994.XXXX (unless they are for corrections to zero balances). Exceptions must be identified, investigated, and monitored until permanently corrected. Review trading partners posted to accounts 2985, 5993 and 5994 to ensure that the trading partner is 9900. Any other trading partner number applied should be reviewed and corrected before month end closing.

Part C:
Review the trial balances by AoF to ensure that SGL 1010 plus (+) 13XX equals (=) 2985. If the accounts listed do not net to zero, there is a difference that must be identified, investigated and monitored until permanently corrected. However, the balance in each NASA center's general fund receipt appropriation should equal zero. Therefore, any difference found will need to be corrected before month end closing.

Quarterly, Treasury will submit NASA's agency-wide General Fund Receipt appropriation balances to the OCFO/External Reporting Branch for further analysis/reporting.

Standards:

Parts A and B:

These funds should only have current year balances in the following accounts:
1010.XXXX , 1310.XXXX, 1319.XXXX, 1340.XXXX , 1347.XXXX, 1360.XXXX, 1367.XXXX, 1370.XXXX, 1377.XXXX, 2985.XXXX, 5310.XXXX, 5319.XXXX, 5320.XXX, 5324.XXXX, 5325.XXX, 5329.XXXX, 5900.XXXX, 5909.XXXX, 2993.XXXX, 5993.XXXX and 5994.XXXX Trading Partners posted to 2985, 5993, and 5994 should be 9900

Part C:

SGL 1010 + SGL 13XX = SGL 2985 by AoF

Thresholds for differences/exceptions:

Month end:

A: Balances in Non-Fund Misc. Receipt Accounts: $0
B: Validate correct trading partner in SGL Acct 2985, 5993, & 5994: Yes
C: Balances in SGL Acct 1010 plus 13XX equals SGL 2985: $0

Quarter end:

A: Balances in NON-Fund Misc. Receipt Accounts: $0
B: Validate correct trading partner in SGL Acct 2985, 5993, & 5994: Yes
C: Balances in SGL Acct 1010 plus 13XX equals SGL 2985: $0

Year end:

A: Balances in NON-Fund Misc. Receipt Accounts: $0
B: Validate correct trading partner in SGL Acct 2985, 5993, & 5994: Yes
C: Balances in SGL Acct 1010 plus 13XX equals SGL 2985: $0

Valid reconciling items: None

Control Activity 2d.6: Analysis of SGL Account 2400: Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

Purpose of reconciliation: To ensure that only authorized transactions are recorded in account and proper supporting documentation is maintained.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – GR55 ZAFT
Transaction description: Trial balance by Treasury symbol/fund type
Accounting periods to be analyzed: 0 - current, inception to date
Other selection criteria: Business area, account 2400.XXXX
Analysis/review procedure to be performed: Review TB and ensure proper supporting documentation along with detailed explanations for any balances.

Standards: FMS Treasury issued guidance limiting the use of the suspense accounts. GL Balances in this GL account should only be used for Deposit account activity. Balances should be supported by proper documentation.

Thresholds for differences/exceptions:

Month end: N/A
Quarter end: Balance in SGL Account 2400: $0
Year end: Balance in SGL Account 2400: $0

Valid reconciling items: None

Control Activity 2e: Review and Validation of Balances Representing Spending Authority from Offsetting Collections (GTAS Edits 53 & 54)

Purpose of reconciliation: To validate that total spending authority from offsetting collections is greater than or equal to $0 for each fund.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: GR55 -- FC18
Transaction description: L95 GTAS 53 & 54 Collections
Accounting periods to be analyzed: 1 - current, year to date

Other selection criteria: Business area, fund; Cancelled funds should be excluded; Miscellaneous Receipts funds (i.e. NON* funds) should also be excluded because there is no budgetary accounting for these funds.
Analysis/review procedure to be performed: Review the GR55 report and validate that total spending authority from offsetting collections is greater than or equal to $0 for each fund.

Standards: Refer to GTAS Edits 53 & 54 http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html

Spending Authority from Offsetting Collections Accounts: 4212 + 4222 + 4252 + 4253 + 4255 + 4260 + 4261 + 4262 + 4263 + 4264 + 4265 + 4266 + 4267 + 4271 + 4273 + 4275 + 4276 + 4277 + 4290 + 4872 + 4972 ≥ $0

Thresholds for differences/exceptions:
Month end: Total abnormal Spending Authority from Offsetting Collections: $0
Quarter end: Total abnormal Spending Authority from Offsetting Collections: $0
Year end: Total abnormal Spending Authority from Offsetting Collections: $0

Valid reconciling items: None

Chapter 3: Accounts Receivable/Advances from Others/Revenues

Financial statement line items:

Accounts Receivable, Net (federal and non-federal) – Balance Sheet
Advances from Others (federal and non-federal) (Other Liabilities) – Balance Sheet
Earned Revenues – Statement of Net Cost
Spending Authority from Offsetting Collections – Statement of Budgetary Resources
Change in Uncollected Payments from Federal Sources – Statement of Budgetary Resources

General ledger accounts comprising the line items:

1310.0000	Accounts Receivable
1310.3000	Accounts Receivable - Refunds Due
1310.4000	Accounts Receivable - Canceled Funds
1310.5000	Accounts Receivable In Transit
1319.0000	Allowance for Loss on Accounts Receivable
1320.0000	Funded Employment Benefit Contributions Receivable
1325.0000	Taxes Receivable
1329.0000	Allowance for the Loss on Taxes Receivable
1330.0000	Receivables - Transfers of Currently Invested Balance
1335.0000	Expenditure Transfers Receivable
1340.0000	Interest Receivable – Not Otherwise Classified
1342.0000	Interest Receivable - Investments
1347.0000	Allowance for Loss on Interest Receivable - Not Otherwise Classified
1350.0000	Loans Receivable
1359.0000	Allowance for Loss on Loans Receivable
1360.0000	Penalties, Fines, Administrative Fees Receivable – Not Otherwise Classified
1367.0000	Allowance for Loss on Penalties, & Fines
1370.0000	Administrative Fees Receivable – Not Otherwise Classified
1377.0000	Allowances for Other Administrative Fees – Not Otherwise Classified
2310.0000	Liability for Advances and Prepayments
2310.1000	Advances to others cancelled funds
4221.0000	Unfilled Customer Orders without Advance
4222.0000	Unfilled Customer Orders with Advance
4251.0000	Reimbursements & Other Income Earned – Receivable
4252.0000	Reimbursements & Other Income Earned – Collected
5200.0000	Revenue from Services Provided
6720.0000	Bad Debt Expense

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions

Financial reporting objectives: (SFFAS #1, SFFAS #7)

An intragovernmental or public receivable should be recognized when NASA establishes a claim to cash or other assets against other entities/persons, either based on legal provisions or goods or services provided.

Losses on public receivables should be recognized when it is more likely than not that the receivables will not be totally collected. The allowance for uncollectible amounts should be recognized to reduce the gross amount of public receivables to their net realizable value. The allowance for uncollectible amounts should be re-estimated on each annual financial reporting date and when information indicates that the latest estimate is no longer correct. Losses due to uncollectible amounts should be based on an analysis of both individual accounts and a group of accounts as a whole.

When advance fees or payments are received from another federal entity, revenue should not be recognized until costs are incurred from providing the goods and services. An increase in cash and an increase in liabilities should be recorded when the cash is received.

Control Activity 3.1: Reconcile source documents to accounts receivable reports

Purpose of reconciliation: To validate Reimbursable Accounts Receivable billing transactions to ensure that the total accounts receivable have been properly recorded and cleared/liquidated.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:

Transaction code: SAP-ZFI_AR_Billing, SAP-ZFI_AR_R_BRQ_NBIL, SAP-ZAR_VF04_BILLING, SAP - S_ALR_87012173

Transaction description: Sales Order Billing "Preliminary Billing Register", Unbilled Billing Request, AR Monthly Billing Results Report, Maintaining Due List and List of Customer Open Items

Accounting periods to be analyzed: Current Reporting month ran as of billing cycle date

Analysis/review procedure to be performed: Validate billed receivables total against monthly bills determining all costs are billed and cleared in accordance with Agency policy and procedures.

Standards: Balances should be supported by documentation including Preliminary Billing Register for the reporting month against the monthly Maintain Billing Due List to the Unbilled Billing Requests. Open reimbursable bills should be for non-Advance agreements and items with month end IPAC restrictions only. Trading partner numbers should be correct on the documents and in the customer master file for any Federal customer.

Thresholds for differences/exceptions:

Month end: Differences between documents and balances: $0

Quarter end: Differences between documents and balances: $0

Year end: Differences between documents and balances: $0

Valid reconciling items: None

Control Activity 3.2: Validate aging of accounts receivable

Purpose of reconciliation: To validate the balances by period in the accounts receivable aging report, and review the aging report to identify delinquent balances which require additional follow-up action or referral to the Department of the Treasury.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery

Reviewer: Centers

Procedures/data sources:

Transaction code: SAP – ZFI_AGING1310, SAP – GR55 ZTB6

Transaction description: Accounts Receivable Aging Report, Trial Balance

Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, open items, accounts 1310.0000, 1310.3000, 1340.0000, 1360.0000 and 1370.0000, cancelled funds should be excluded
Analysis/review procedure to be performed: Reconcile the total balance of the aging report to the trial balance. Review balances over 45 days and determine whether or not they are collectible. Discrepancies must be identified, investigated, and monitored until permanently resolved. Validate/Verify balances over 45 days old and ensure that delinquent letters were issued at appropriate intervals. Ensure proper communication and follow-up actions have been performed for Federal Trading Partners. Review accounts receivable with the public that are delinquent and determine whether such accounts are subject to write-off based on NASA Policy (NPR 9610.1.3.9).

Standards: Accounts receivable should be aged properly to facilitate debt management.

Thresholds for differences/exceptions:
Month end: Accounts receivable balances over 60 days – not Validated/Verified: $1
Quarter end: Accounts receivable balances over 60 days – not Validated/Verified: $1
Year end: Accounts receivable balances over 60 days – not Validated/Verified: $1

Valid reconciling items: None

Control Activity 3.3: Validate allowance for doubtful accounts and compliance with Treasury policies

Purpose of reconciliation: To validate the allowance factors used to calculate the allowance balance and ensure balances agree to the General Ledger. To ensure accounts receivable balances are managed in accordance with Treasury Policies.

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:
Transaction code: SAP – ZFI_AGING1310, SAP – GR55 ZAOF
Transaction description: Accounts Receivable Aging Report, Trial balance 8 digit level
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, open items, cancelled funds should be excluded
Analysis/review procedure to be performed: Prepare and maintain a work paper that lists detailed balances in the allowance for doubtful accounts (1319.0000, 1347.0000, 1367.0000, and 1377.0000) and

of amounts that have been transferred to Treasury. The allowances should be calculated based on NASA Financial Management Operating Procedure (NPR 9610.1.3.5.1). The work paper should include explanations of discrepancies identified on the allowance for doubtful accounts spreadsheet.

Standards: Balances over 120 days old should be transferred to Treasury. The balance in the allowance account should be calculated in accordance with NASA Financial Management Operating Procedure (V6-C03-002).

Thresholds for differences/exceptions:

Month end:
A: N/A
B: N/A
Quarter end:
A: If SAP does not match analysis, and is not calculated in accordance with NASA policy, report as exception. : Yes
B: Accounts receivable balances that should be transferred to Treasury: $1
Year end:
A: If SAP does not match analysis, and is not calculated in accordance with NASA policy, report as exception. Yes
B: Accounts receivable balances that should be transferred to Treasury: $1

Valid reconciling items: None

Control Activity 3.4: Review for credit balances

Purpose of reconciliation: To determine why credit balances are in Accounts Receivable.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:

Transaction code: SAP – S_ALR_87012173
Transaction description: List of Customer Line Items
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Select open items, Use Dynamic Selections and select Business Area, and SGL Accounts 1310.0000, 1310.3000, 1340.0000, 1360.0000, and 1370.0000, cancelled funds should be excluded

Analysis/review procedure to be performed: Report should be sorted by balance by customer. Credit balances should be investigated and discrepancies should be resolved.

Standards: Other than the old data issues, credit balances should be resolved in a timely manner.

Thresholds for differences/exceptions:

Month end: Accounts receivable credit balances fiscal years 2006 and forward: $1
Quarter end: Accounts receivable credit balances fiscal years 2006 and forward: $1
Year end: Accounts receivable credit balances fiscal years 2006 and forward: $1

Valid reconciling items: None

Control Activity 3.5: Reconcile reimbursable budgetary and proprietary receivable balances

Purpose of reconciliation: To determine that budgetary and proprietary receivable accounts reconcile.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID: RECEIVABLE
Transaction description: Reconciliation of Budgetary and Proprietary Receivables
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, cancelled funds should be included.
Analysis/review procedure to be performed: Review results of the reconciliation. Differences must be identified, investigated, and monitored until permanently corrected. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Standards: 4251.0000 = 1310.XXXX (excluding 1310.3000)

Thresholds for differences/exceptions:

Month end: Budgetary versus proprietary customer receivables: $0
Quarter end: Budgetary versus proprietary customer receivables: $0
Year end: Budgetary versus proprietary customer receivables: $0

Valid reconciling items: None

Control Activity 3.6: Reconcile budgetary and proprietary reimbursable revenue

Purpose of reconciliation: To reconcile budgetary and proprietary general ledger balances for reimbursable revenue.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID: REVENUES

Transaction description: Reconciliation of budgetary and proprietary revenues

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, cancelled funds should be included

Analysis/review procedure to be performed: Review results of the reconciliation. Differences must be identified, investigated, and monitored until permanently corrected. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Standards: 5200.XXXX (revenue) = 4251.0000 + 4252.0000 (offsetting collections).

Thresholds for differences/exceptions:

Month end: Budgetary versus proprietary revenues: $0

Quarter end: Budgetary versus proprietary revenues: $0

Year end: Budgetary versus proprietary revenues: $0

Valid reconciling items: None

Control Activity 3.7: Reconcile budgetary and proprietary accounts for advances (2310.0000)

Purpose of reconciliation: To reconcile budgetary and proprietary balances for advances.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID: ADVANCES

Transaction description: Reconciliation of budgetary and proprietary advance accounts

Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, cancelled funds should be included
Analysis/review procedure to be performed: Review reconciliation. Investigate and correct differences. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Standards: 4222.0000=2310.0000

Thresholds for differences/exceptions:
Month end: Budgetary versus proprietary customer advances received: $0
Quarter end: Budgetary versus proprietary customer advances received: $0
Year end: Budgetary versus proprietary customer advances received: $0

Valid reconciling items: None

Chapter 4: Prepaid Advances/Intra/Intergovernmental Transactions

Financial statement line items:

Other Assets – Balance Sheet
Gross Costs – Statement of Net Cost
Gross Outlays – Statement of Budgetary Resources
Elimination entries (NASA to NASA transactions) – All statements

General ledger accounts comprising the line items:

1410.0000	Advances and Prepayments
1410.1000	Travel Advances
1410.2000	Advances to the NSSC
1410.3000	Vendor Advances
1410.4000	Advances to Others Cancelled Funds
1450.0000	Prepayments
4802.0000	Undelivered Orders - Obligations, Prepaid/Advanced
4802.1000	Undelivered Orders - Paid/Prepaid/Advance Beginning balance
4802.9996	Undelivered Orders - Obligations, Prepaid/Advanced
4832.0000	Undelivered Orders Obligations Transferred Prepaid/Advanced
4872.0000	Downward Adjustments PY Prepaid Undelivered Orders
4882.0000	Upward Adjustments of PY Undelivered Orders

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions

Financial reporting objectives: (SFFAS #1)

Advances between Centers to the Working Capital Fund (WCF) should reconcile in a manner that facilitates Intra-NASA elimination in the preparation of the financial statements.

Control Activity 4.1: Reconciliation of budgetary and proprietary prepaid expense balances

Purpose of reconciliation: To reconcile advances in account 14X0.XXXX to prepaid obligations 48X2.XXXX accounts.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID: PREPAIDS
Transaction description: Reconciliation of budgetary and proprietary accounts for vendor advances
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, cancelled funds should be included
Analysis/review procedure to be performed: Review the reconciliation. Differences must be identified, investigated, and monitored until permanently corrected. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Standards: 14X0.XXXX=48X2.XXXX

Thresholds for differences/exceptions:

Month end: Differences in vendor advances: $0
Quarter end: Differences in vendor advances: $0
Year end: Differences in vendor advances: $0

Valid reconciling items: None

Control Activity 4.2: NASA to NASA inter -Agency transactions reconciliation

Purpose of reconciliation: To determine whether transactions with the WCF and other internal NASA entities reconcile.

Frequency: Monthly

Roles and Responsibilities:

A: Preparer/Approver: NSSC Service Delivery (Working Capital Fund Only)
Reviewer: Centers
B: Preparer/Approver: Centers (all other funds); NSSC as a "Center" (Working Capital Fund Only)

Procedures/data sources:

Transaction code: SAP-GR55 ZTB6
Transaction description: Trial balance
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, trading partner, Federal indicator
For all business areas/trading partners that have transactions with the reconciling Center, the following should be compared:

Part A – NSSC Service Delivery

Buyer	Seller
1410	2310
2110	1310
6100	5200

Part B – Centers, including NSSC as a Center

Buyer	Seller
1410	2310
2110	1310
5720	5730
5730	5720
6100	5200

Analysis/review procedure to be performed: The Agency should prepare the schedule of transactions/balances, identify accounts/business areas with differences and provide to the Centers to analyze. Differences need to be investigated and monitored until corrected. Where exceptions cannot be corrected by quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Standards: All accounts should reconcile. Intra-NASA activity should be eliminated in accordance with OMB Circular A-136.

Thresholds for differences/exceptions:

Month end: Differences between general ledger balances between centers: $0
Quarter end: Differences between general ledger balances between centers: $0
Year end: Differences between general ledger balances between centers: $0

Valid reconciling items: None

Control Activity 4.3: Reconcile the utilization report to the liquidation of the advance

Purpose of reconciliation: To ensure the amount of the liquidation recorded is equal to costs reported on the NSSC utilization report.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:

Data source: NSSC Performance and Utilization Report
Transaction code: SAP - FMFG_E_TRANS_REG
Transaction description: Transaction registers
Accounting periods to be analyzed: Current period
Other selection criteria: Business area, account 1410.2000, use Dynamic Selections and select FI-SL Doc Type KR
Analysis/review procedure to be performed: Compare the credits (and any related corrections that are debits) posted to advances to the amounts on the utilization report. Differences need to be investigated and monitored until corrected.

Standards: All accounts should reconcile.

Thresholds for differences/exceptions:

Month end: Differences between general ledger balances between centers and NSSC WCF: $1
Quarter end: Differences between general ledger balances between centers and NSSC WCF: $1
Year end: Differences between general ledger balances between centers and NSSC WCF: $1

Valid reconciling items: None

Control Activity 4.4: Customer and Vendor Trading Partner Agency Identifier Review

Purpose of reconciliation: To validate the SAP Customer and Vendor database in accordance with Agency Identifier (AID) codes listed in Appendix 5 of the Treasury Financial Manual, Chapter 4700.

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: A: NSSC Service Delivery - Non-reimbursable customer trading partner review
B: NSSC Service Delivery - Vendor trading partner review
Reviewer: Center

Preparer/Approver:
C. Center - Reimbursable Customer Trading Partner review

Procedures/data sources:

External data source: Agency Identifier (AID) codes listed in Appendix 5 of the Treasury Financial Manual, Chapter 4700. See Standards for web address.
Transaction code: SAP - ZFI_INTRAGOV – Intergovernmental Trading Partner Report
Transaction description: Federal trading partner activity/balances report
Accounting periods to be analyzed: Reporting Quarter
Other selection criteria: Business areas, Trading partner: 0 to 9999 & NONFED
-SGL Accounts (4.4a) 1310.XXXX, 1340.XXXX, 1360.XXXX, 1370.XXXX
(4.4b) 2110.0000, 2110.1000, 1410.XXXX
(4.4c) Customer/Vendor Accounts 1310.0000 and 2310.0000, and all other accounts: 5200.0000 and 5209.0000
Analysis/review procedure to be performed: Filter Posting Date column to current quarter transactions. Confirm trading partner Agency Identifier and description in SAP report reconciles with codes listed in Appendix 5. Trading partner AID “000” must not be used with intergovernmental transactions.

Standards: The Trading Partner AID in SAP must be valid.
http://tfm.fiscal.treasury.gov/v1/p2/c470.pdf

Thresholds for differences/exceptions:
Month end: N/A
Quarter end: Customer and Vendor databases are accurately reflected in SAP: Yes
Year end: Customer and Vendor databases are accurately reflected in SAP: Yes

Valid reconciling items: None

Control Activity 4.5: Customer and Vendor Trading Partner and Main Account Review, (GTAS Validation 4) (Agency)

Purpose of reconciliation: To validate the Trading Partner (TP) Agency Identifier (AID) and Main Account control table in SAP is valid in accordance with Treasury's listing in Shared Accounting Module (SAM).

Frequency: Quarterly (Second month of each quarter)

Roles and Responsibilities:
Preparer/Approver: Agency Consolidated

Procedures/data sources:

External data source: Download of valid Trading Partner and Main Account combinations from the SAM Public Website.

Transaction code: N/A, tables provided by NEACC quarterly

Transaction description: Trading Partner (TP) to Agency ID (AID) Derivation Rules Table, Agency ID (AID) to Main Account (TP) Derivation Rules Table

Accounting periods to be analyzed: Current

Analysis/review procedure to be performed: Compare SAP control table trading partner (TP) Agency Identifier (AID) and main account information against the valid combinations listed in SAM. Combinations in SAP not found in SAM must be identified, monitored, and corrected in the SAP table until resolved.

Standards: The Trading Partner Agency Identifier and Trading Partner Main Account must be a valid TAS. Valid TAS can be found on SAM Public Website: https://www.sam.fms.treas.gov/sampublic/tasbetc.htm
GTAS Validation 4: http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: All TP AID and Main Account combinations in the SAP control table are valid according to the SAM Public Website listing: Yes

Year end: All TP AID and Main Account combinations in the SAP control table are valid according to the SAM Public Website listing: Yes

Valid reconciling items: None

Chapter 5: Property, Plant, and Equipment

Financial statement line items:

General Property, Plant and Equipment – Balance Sheet
Other Liabilities – Balance Sheet
Gross Cost (Depreciation) – Statement of Net Cost

General ledger accounts comprising the line items:

17XX.XXXX and 18XX.XXXX

1995.1000	-	General Property, Plant and Equipment Permanently Removed But Not Yet Disposed
1995.1999	-	General Property, Plant and Equipment Permanently Removed But Not Yet Disposed Accumulated Depreciation
2940.0000	-	Capital Lease Liability
5610.0000	-	Donated Revenue – Nonfinancial Resources
5720.2000	-	Financing Sources Transferred In Without Reimbursement - Property
5730.2000	-	Financing Sources Transferred Out without Reimbursement- Property
6100.8200	-	Adjustments to Assets
6610.1000	-	Cost Capitalization Offset
6710.0000	-	Depreciation, Amortization, and Depletion Expense [manual]
6710.1000	-	Depreciation, Amortization, and Depletion Expense [automated]
7110.0000	-	Gains on Disposal of Assets – Other
7190.0000	-	Other Gains
7210.1000	-	Losses on Disposition Specifically Identified Assets
7290.0000	-	Other Losses
7292.0000	-	Other Losses from Impairment of Assets
8801.0000	-	Asset Activity Account
8802.0000	-	Purchases of Property, Plant, and Equipment
8804.0000	-	Purchases of Assets – Other

Acronym List:

AA	Asset Accounting
AFUQ	Alternative Future Use Questionnaire
AMR	Asset Master Record
AUC	Asset Under Construction
CH Flag	Contractor-Held Flag
CHATS	Contractor-Held Asset Tracking System
CDF	Capitalization Determination Form
DD 250	Material Inspection and Receiving Report

DD 1149	Requisition and Invoice Shipping Document
DD 1354	Transfer and Acceptance of DoD Real Property
ECN	Equipment Control Number
EMR	Equipment Master Record
ISS	International Space Station
JV	Journal Voucher
NF 533	Contractor Financial Management Report
NF 1018	NASA Property in the Custody of Contractors
NF 1046	Transfer and/or Notification of Acceptance of Accountability of Real Property
NF 1617	Request for Cannibalization/Modification of Controlled Equipment
NESS	NASA Electronic Submission System
NH Flag	NASA-Held Flag
PM	Plant Maintenance
PP&E	Property, Plant and Equipment
RPM	Real Property Management
RSSI	Required Supplementary Stewardship Information
NBV	Net Book Value
NPR	NASA Procedural Requirement
NSSC	NASA Shared Services Center
WBS	Work Breakdown Structure
WIP	Work-in-Process

Management assertions: (supported by the control activities)

Existence and Occurrence: All reported transactions actually occurred during the reporting period and all assets and liabilities exist as of the reporting date.
Completeness: All assets, liabilities, and transactions that should be reported have been included and no unauthorized transactions or balances are included.
Rights and Obligations: All assets are legally owned by the agency and all liabilities are legal obligations of the agency.
Valuation: All assets and liabilities have been properly valued, and where applicable, all costs have been properly allocated.
Presentation and Disclosure: The financial report is presented in the proper form and any required disclosures are present.
Compliance: The transactions are in compliance with applicable laws and regulations.

Control objective: To detect misstatements in significant financial statement/reporting assertions and Required Supplementary Stewardship Information (RSSI).

Financial reporting objectives: (SFAS #2, SFFAS #3, SFFAS #6 and SFFAS #10)

General Property, Plant and Equipment (PP&E) is any property, plant and equipment used in providing goods or services. PP&E consists of tangible assets, including land that meet the following criteria:

- have estimated useful lives of 2 years or more (except internal use software with a useful life of five years);
- have an acquisition cost of $100,000 or more, if prior to October 1, 2014 or $500,000 or more beginning October 1, 2014 (except $1,000,000 or more for internal use software);
- have an alternative future use;
- are not intended for sale in the ordinary course of operations, and
- have been acquired or constructed with the intention of being used, or being available for use by the entity.

PP&E also includes: assets acquired through capital leases, including leasehold improvements; and property owned by the reporting entity in the hands of others (e.g., state and local governments, colleges and universities, or contractors). Costs which either extend the useful life of existing PP&E or enlarge or improve its capacity shall be capitalized over the remaining useful life of the associated PP&E. However, Real Property modifications that meet the capitalization criteria will be capitalized over half of the original useful life (or 20 years), with the exception of Other Structures and Facilities and Leasehold Improvements. Modifications to Other Structures and Facilities will be capitalized over five (5) years; and Leasehold Improvement modifications will be capitalized over the remainder of the lease period or 20 years, whichever is less.

All general PP&E shall be recorded at cost. Cost shall include all costs incurred to bring the PP&E to a form and location suitable for its intended use. The cost of general PP&E acquired through donation shall be the estimated fair value at the time acquired by the government. The cost of general PP&E transferred from other Federal entities shall be the cost recorded by the transferring entity net of accumulated depreciation. The cost of general PP&E acquired though exchange shall be the fair value of the PP&E surrendered at the time of the exchange. PP&E shall be recognized when title passes to the acquiring entity or when the PP&E is delivered to entity or an agent of the entity. In the case of constructed PP&E, the PP&E shall be recorded as construction work in process until it is placed in service, at which time the balance shall be transferred to general PP&E. The cost of equipment or facilities acquired for a particular research and development project that have no alternative future uses are treated as research and development costs in the current period.

Depreciation expense is calculated through the systematic and rational allocation of the cost of general PP&E, less its estimated salvage /residual value over the estimated useful life of the PP&E. Depreciation is recognized on all general PP&E placed in operation except land and land rights. Estimated useful life must consider factors such as physical wear and tear and technological change (obsolescence).

Depreciation can be calculated using various methods as long as the method is systematic, rational, and best reflects the use of the PP&E.

Other areas (described in general):

- Capital leases are leases that transfer substantially all the benefits and risks of ownership to the lessee.
- Entities should capitalize the costs of internally developed software.

Assets are maintained in various applications: AA, RPM, PM, DSPL, CHATS and NESS. Therefore, there are transactions that may happen in RPM, PM, CHATS, DSPL and NESS that are not posted in AA, and vice versa; these are considered valid reconciling differences:

- Costs that do not meet the capitalization criteria (non-capitalized costs) are recorded in RPM, PM, DSPL, CHATS and NESS but not in AA
- Rounding differences less than $1

Control Activity 5a: Reconciliation of Property records in the general ledger to the subsidiary ledger in Asset Accounting

Purpose of reconciliation: To validate transactions recorded as Government-Held and Contractor-Held property recorded in the general ledger reconcile to the subsidiary ledger, AA.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: None

Transaction code: SAP – GR55 ZBAP; ZAM_ASSET_BAL_MO (SORT VERSION Z011,)

Transaction description: Trial balance, Asset Balance by Month Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Group Totals, remove Held Flag, Subtotal by Account Business area, Accounts, 1711.1000, 1712.1000, 1720.1000, 1720.2000, 1730.1000, 1740.1000, 1750.1000, 1810.1000, 1820.1000 1830.1000, 1832.1000,1995.1000; 1719.1000; 1739.1000; 1749.1000; 1759.1000; 1819.1000, 1829.1000; 1839.1000; 1995.1999

Analysis/review procedure to be performed:

- Compare balances in the general ledger to the balances in AA by general ledger account to ensure the financial reporting balances agree with the detail asset balances in AA.

- Differences must be identified, investigated, explained and monitored until corrected.
- Explanations should include the identified variances by account.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: Differences between AA balances and general ledger balances: $0

Quarter end: Differences between AA balances and general ledger balances: $0

Year end: Differences between AA balances and general ledger balances: $0

Control Activity 5a.1.a: Reconciliation of detailed Real Property asset records that are linked to Real Property Management

Purpose of reconciliation: To verify the completeness of the detail Real Property records in AA when compared to the Real Property records in RPM for all Real Property.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: None

Transaction code: ZRPM_PROP_ REC

Transaction description: Real Property Record Change Report

Accounting periods to be analyzed: Current period

Other selection criteria: Business area

Analysis/review procedure to be performed: Review work papers/reconciliations and certifications of the following:

- Please use the HQ designated template for this control activity
- Download the Real Property Record Change Report to identify all changes in assets during the current month.
- Complete the template for the current month activity, indicating whether the monthly changes processed on the Real Property record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable). Provide brief explanations of all monthly changes processed in RPM.
- Differences that would impact AA must be identified, investigated and monitored until permanently corrected.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: All real property record changes that impact a capital AA record have been processed: Yes
Quarter end: All real property record changes that impact a capital AA record have been processed: Yes
Year end: All real property record changes that impact a capital AA record have been processed: Yes

Control Activity 5a.1.b: Validation of Government-Held Real Property valuation and ownership to supporting source documentation

Purpose of reconciliation: To validate all current month transactions recorded as Government-Held Real Property are supported by source documentation, such as purchase orders, public vouchers, progress payments, NF 533s, labor system charge reports/support, travel order reports/support, invoices, or records of deletions (inactive, retirements, demolitions etc.). If source documents have not been maintained, estimates are required. Estimates should be supported by adequate documentation such as budget documents, or the cost of similar assets at the time of acquisition. This activity is to also validate individual Government-Held real property assets are supported by ownership documents; such as, receiving documents, transfer documents, NF 1617s, NF 1046s, beneficial occupancy letters, found on station forms and/or contracts. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for more examples of supporting documentation.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: Supporting source documentation
Transaction code: S_ALR_87012048 (SORT VARIANT Z001)
Transaction description: *Asset Transactions Report*
Accounting periods to be analyzed: Current month
Other selection criteria: Business area; NH Flag; Balance Sheet Accounts: 1730.1000, 1740.1000, 1820.1000, 1711.1000, and 1712.1000
Analysis/review procedure to be performed:

-Please use the HQ designated template for this control activity.

- Complete the template for the current month activity indicating the source documentation supporting the activity and submit with the CMP signature pages. The completed template should be maintained with the control activity cover sheet. The supporting documentation for the items on the template may be retained in the individual property folders at each Center with a summary of the supporting documentation and will be made available upon request.
- Select all current month transactions.
- Valuation: Validate the capitalized amounts to source documents for capital cost; such as, invoice receipts, contracts, cost reports, NF 533s, billing documents, progress payments, project support, modifications, NF 1046, etc.
- Ownership: Validate that there is supporting documentation for ownership (i.e., NF 1046, contract, beneficial occupancy, transfer document, and Memorandum of Agreement).
- Authorization: Ensure there is documentation that supports the authorization of the acquisition, construction, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval).
- Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset.
- Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established.
- Deletions and Transfers-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DSPL report, Excess Transportation Document, Reuse and Utilization Receipt, NF 1617, DD 1149, DD 1354, etc.
- Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Property transactions should be properly valued, authorized and legally owned by NASA.

Thresholds for differences/exceptions:

Month end:

1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is Captured Against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Quarter end:

1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is Captured Against a Unique WBS element with a capital Asset Indicator: or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Yearend:

1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is Captured Against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Control Activity 5a.1.c: Validation of Contractor-Held Real Property valuation and ownership to supporting source documentation

Purpose of reconciliation: To validate all current month transactions recorded as Contractor-Held Real Property are supported by source documentation, such as purchase orders, public vouchers, progress payments, NF 533s, labor system charge reports/support, travel order reports/support, invoices, DD 1149s and/or similar documents. If source documents have not been maintained, estimates are required. Estimates should be supported by adequate documentation such as budget documents, or the cost of similar assets at the time of acquisition. This activity is to also validate individual Contractor-Held Real Property assets are supported by ownership documents; such as, receiving documents, transfer documents, NF 1617s, NF 1046s, beneficial occupancy letters, found on station forms and/or contracts. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for more examples of supporting documentation.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: NESS (NF 1018s), CHATS Assets Reports, Contracts, Invoices, Contractor Support

Transaction code: S_ALR_87012048 (SORT VARIANT Z001)

Transaction description: Asset Transactions Report

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, CH Flag, Balance Sheet Accounts: 1730.1000, 1740.1000, 1820.1000, 1711.1000, and 1712.1000

Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions.
- Valuation: Validate the capitalized amounts to source documents for capital costs such as invoice receipts, contracts, cost reports, NF 533s, billing document, progress payments, transfer documentation, etc.
- Ownership: Validate there is supporting documentation for ownership (NF 1046, beneficial occupancy, transfer document, Memorandum of Agreement).
- Authorization: Ensure there is documentation that supports the authorization of the acquisition, construction, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval).
- Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset.
- Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established.
- Deletions and Transfers-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DSPL report, Excess Transportation Document, Reuse and Utilization Receipt, NF 1617, DD 1149, DD 1354, etc.
- Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Property transactions should be properly valued, authorized and legally owned by NASA.

Thresholds for differences/exceptions:

Month end:

1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Quarter end:

1. Differences between supporting documentation and general ledger balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Year end:

1. Differences between supporting documentation and general ledger balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Control Activity 5a.2.a: Reconciliation of detailed asset records for Government-Held Personal Property to Plant Maintenance

Purpose of reconciliation: To verify the completeness of Personal Property records in AA when compared to capital records in the PM module for Government-Held Personal Property.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: ZAM_EMR_AMR

Transaction description: EMR AMR Integration Report
Accounting periods to be analyzed: Current Period
Other selection criteria: Business Area
Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Please use the HQ designated template for this control activity
- Download the EMR-AMR Integration Report to identify all changes in assets during the current month.
- Complete the template for the current month activity, indicating whether the monthly changes processed on the Personal Property record(s) affect AA, and verifying that these changes have been recorded in AA (if applicable). Provide brief explanations of all monthly changes processed in PM.
- Differences that would impact AA must be identified, investigated and monitored until permanently corrected.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:
Month end: All EMR changes in PM that impact a capital AA record have been processed: Yes
Quarter end: All EMR changes in PM that impact a capital AA record have been processed: Yes
Year end: All EMR changes in PM that impact a capital AA record have been processed: Yes

Control Activity 5a.2.b: Reconciliation of detailed capital asset records for Contractor-Held Personal Property to the reporting tool records in CHATS/NESS

Purpose of reconciliation: To validate that the detail Personal Property records in AA reconcile to the detail reporting tool records in CHATS/NESS for Contractor-Held Personal Property.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
External data sources: CHATS Assets Report, NESS (NF 1018s)
Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z012, CH Flag),
Transaction description: Asset Balances by Month Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, Account Determination Z1000 (1750.1000), CH Flag

Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Prepare Summary Reconciliation
- Compare Balances in AA by contract to balances in the CHATS/NESS (NF 1018s).
- Differences must be identified, investigated, explained and monitored until permanently corrected.
- Explanations should include: the contract, property number, AMR if applicable, amount, and description.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: Differences between detailed capital asset records in AA and the reporting tool records: $0

Quarter end: Differences between detailed capital asset records in AA and the reporting tool records: $0

Year end: Differences between detailed capital asset records in AA and the reporting tool records: $0

Control Activity 5a.2.c: Validation of Government-Held Personal Property valuation and ownership to supporting source documentation

Purpose of reconciliation: To validate all current month transactions reported as Government-Held Personal Property are supported by adequate source documentation, such as purchase orders, public vouchers, progress payments, NF 533s, labor system charge reports/support, travel order reports/support, invoices, DD 1149s or similar documents. If source documents have not been maintained, estimates are required. Estimates should be supported by adequate documentation such as budget documents, or the cost of similar assets at the time of acquisition. This activity is to also validate individual Government-Held Personal Property assets are supported by ownership documents; such as, receiving documents, transfer documents, found on station forms, or other similar documents. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for more examples of supporting documentation.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: Supporting source documentation

Transaction code: S_ALR_87012048 (SORT VARIANT Z011)

Transaction description: Asset Transactions Report

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, Account 1750.1000, NH Flag

Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions.
- Valuation: Validate the capitalized amount to source documents for capital costs such as invoices, cost postings, vendor invoices NF 533s, billing documents, progress payments, project support, modifications, NF 1046, DD 1149s for transfers, etc.
- Ownership: Validate there is supporting documentation for ownership (DD 1149, DD 250, receiving document, contract shipping and receiving documentation etc.)
- Authorization: Ensure there is documentation that supports the authorization of the acquisition, construction, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval).
- Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset.
- Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established.
- Deletions and Transfers-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DSPL report, Excess Transportation Document, Reuse and Utilization Receipt, NF 1617, DD 1149, DD 1354, etc.
- Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Property transactions should be properly valued, authorized and legally owned by NASA.

Thresholds for differences/exceptions:

Month end:

1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Quarter end:

1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Year end:

1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Control Activity 5a.2.d: Validation of Contractor-Held Personal Property valuation and ownership to supporting source documentation

Purpose of reconciliation: To validate all current month transactions recorded as Contractor-Held Personal Property are adequately supported by source documentation, such as purchase orders, public vouchers, progress payments, NF 533s, labor system charge reports/support, travel order reports/support, invoices, contractor support, DD 250s, DD 1149s or similar documents. If source documents have not been maintained, estimates are required. Estimates should be supported by adequate documentation such as budget documents, or the cost of similar assets at the time of acquisition. This activity is to also validate individual Contractor-Held Personal Property assets are supported by ownership documents; such as, receiving documents, transfer documents, found on station forms and/or contracts. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for more examples of supporting documentation.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data source: NF 533s, CHATS reports, NESS (NF 1018s), Contracts, Invoices, Contractor Support

Transaction code: S_ALR_87012048 (SORT VARIANT Z001)

Transaction description: Asset Transactions Report

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, CH Flag, Account 1750.1000

Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity indicating the source documentation supporting the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions.
- Valuation: Validate the capitalized amount to source documents for capital costs such as invoice receipts, contracts, cost reports, NF 533s, billing documents, progress payments, project support, contractor support, or the DD 1149s for transfers, etc.
- Ownership: Validate there is supporting documentation for ownership (DD 1149, DD 250, shipping and receiving document, contract etc.)
- Authorization: Ensure there is documentation that supports the authorization of the acquisition, construction, or modification/improvement of the capital PP&E under a contract (i.e., relevant pages of the Contract Award or Modification showing the approval).
- Capitalization: Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset.
- Also ensure that for all new acquisitions applicable under NPR 9250.1 that a Unique WBS was established.
- Deletions and Transfers-out: Validate that there is supporting documentation for disposals, demolitions, and transfers to other entities, such as the Property Disposal Notice, DSPL report, Excess Transportation Document, Reuse and Utilization Receipt, NF 1617, DD 1149, DD 1354, etc.
- Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Property transactions should be properly valued, authorized and legally owned by NASA

Thresholds for differences/exceptions:

Month end:

1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Quarter end:

1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Year end:

1. Differences between supporting documentation and asset balances: $0
2. Ownership Supported: Yes
3. Capitalized Value for Each Asset/Project is captured against a Unique WBS element with a capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1.
4. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1.

Control Activity 5a.2.e: Verification of existence of Equipment Master Records for all final, active NASA-Held Personal Property Asset Master Records

Purpose of reconciliation: To verify all final, active NASA-Held Personal Property AMRs have a corresponding EMR.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z012)
Transaction description: Asset Balance by Month Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, NH Flag, Account Determination: Z1000, Sub number: 0, Acquisition value: greater than $0, Equipment Linkage Box: checked
Analysis/review procedures to be performed:

- Run the Asset Balance Report for active NASA-Held personal property assets to verify all AMRs are properly linked to a corresponding EMR.
- Provide brief explanation for why an AMR exists without an EMR, and a final resolution

Standards: All final, active NASA-Held Personal Property AMRs should have a corresponding EMR.

Thresholds for differences/exceptions:

Month end: All final, active NASA-Held Personal Property AMRs have a corresponding EMR: Yes
Quarter end: All final, active NASA-Held Personal Property AMRs have a corresponding EMR: Yes
Year end: All final, active NASA-Held Personal Property AMRs have a corresponding EMR: Yes

Control Activity 5a.3.a1: Reconciliation of detail asset records for Government-Held and Contractor-Held Real Property Work-in-Process

Purpose of reconciliation: To reconcile the monthly WBS activity associated with property cost to the detail asset balances in AA to ensure that the asset balances are accurate.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: S_ALR_87012048 (SORT VARIANT Z008), CJI3
Transaction description: Asset Transactions Report, Project Actual Cost Line Items
Accounting periods to be analyzed: Current month
Other selection criteria: Business area, Account 1720.2000, REAL Indicator
Analysis/review procedure to be performed: Review work papers/reconciliations and certifications of the following:

- Reconcile the monthly transactions in AA on the S_ALR_87012048 report to the monthly CJI3 to ensure all capital costs were settled properly to an AUC.
- Explain any differences between the monthly transactions report and CJI3. Valid differences may include manual postings to an AUC not associated with a capital WBS element, blocked WBS elements, final settlements, negative adjustment, etc.
- Any differences that cannot be explained or errors leading to an improper balance on an AUC should be reported as an exception.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: Unexplainable differences between detailed records in AA and CJI3: $0
Quarter end: Unexplainable differences between detailed records in AA and CJI3: $0
Year end: Unexplainable differences between detailed records in AA and CJI3: $0

Control Activity 5a.3.a2: Review of Government-Held and Contractor-Held Real Property Work-in-Process Projects

Purpose of reconciliation: To review the detail balances for Real Property WIP to ensure assets are capitalized in a timely manner.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: Project Status Source Documents (Reports, Memos, Email, etc.)
Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z012)
Transaction description: Asset Balances by Month Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, Account Determination Z1010, Z1020
Analysis/review procedure to be performed: Review work papers/reconciliations and certifications of the following:

- Please use the HQ designated template for this control activity.
- Complete the template for all active Real Property WIP projects, indicating the percentage complete and estimated completion date. The status of AUCs in WIP should be reviewed to

ensure that operational or beneficially occupied assets have been capitalized. Provide explanations for any projects still in WIP if reported as 90% complete or within two months of estimated completion date (whichever occurs first) to ensure that the assets have not been placed in service. Include evidence that the operational status has been confirmed by the project manager or designee (e-mail). The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation (e-mails, memos, reports) for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.

Standards: WIP should be capitalized in a timely manner.

Thresholds for differences/exceptions:

Month end:

1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Construction projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, email): Yes

Quarter end:

1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Construction projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, email): Yes

Year end:

1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Construction projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, email): Yes

Control Activity 5a.3.b: Validation of Government-Held Real Property Work-in-Process records valuation to supporting source documentation

Purpose of reconciliation: To ensure that all current month transactions recorded as Government-Held Real Property WIP are valid capital costs. Review postings to work in process to ensure that the costs are valid for the project and supportable. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for examples of supporting documentation.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: Supporting source documentation

Transaction code: S_ALR _87012048 (SORT VARIANT Z008), and one of the following reports: CJI3, BOBJ Report CMRPT23 or other Cost Report

Transaction description: Asset Transactions Report; Display Project Actual Cost Line Items; Project Cost Including Cost Pools

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, Accounts: 1720.2000, NH Flag

Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity, indicating the source documentation supporting the costs such as contractor invoices, contractor cost reports, NF 533, Straight-Line accrual, goods receipt, material and labor reports, etc. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions from the Asset Transactions Report.
- Run the BOBJ Cost Reports or CJI3 and review the source of the cost postings to ensure that the costs are valid for the capital PP&E project and the costing methodology. For example: review the contracts, labor postings, purchase transactions, and pool activities to verify that the cost postings captured on the WBS element are accurately associated with the capital PP&E projects.
- Identify the mechanism being used to accrue cost (e.g. Straight Line or 533)
- For Manual AUC's verify transaction/balance to project or contract support
- Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset.
- Differences must be identified, investigated, and monitored until permanently corrected.
- Explanations should include the identified variances by AUC.

Standards: Property transactions are valid and supportable.

Thresholds for differences/exceptions:

Month end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Quarter end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Year end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Control Activity 5a.3.c: Validation of Contractor-Held Real Property Work-in-Process records valuation to supporting source documentation

Purpose of reconciliation: To ensure that all current month transactions recorded as Contractor-Held Real Property WIP are valid. Review postings to WIP to ensure that the costs are valid for the project and/or contractor and supportable.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: CHATS Assets Report, NESS (NF 1018s), Contractor Supplemental Reports, Contractor Support

Transaction code: S_ALR_87012048 (SORT VARIANT Z008), and one of the following reports: CJI3; BOBJ Cost Report, CMPRT23 or Other Cost Report

Transaction description: Asset Transactions Report; Display Project Actual Cost Line Items; Project Cost Including Cost Pools

Accounting periods to be analyzed: Current month
Other selection criteria: Business area, CH Flag, Account 1720.2000
Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity, indicating the source documentation supporting the costs such as contractor invoices, contractor cost reports, NF 533, Straight-Line accrual, goods receipt, material and labor reports, etc. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions for the period from the Asset Transaction Report.
- Run the BOBJ Cost Reports, CJI3, or Contractor Supplemental Reports and review the source of the cost postings to ensure that the costs are valid for the capital PP&E project costing methodology, and agree to the WIP balance.
- For Manual AUC's verify transaction/balance to project or Contractor Supplemental Reports.
- Identify the mechanism being used to accrue cost (i.e. Straight Line, 533, or Contractor Supplemental Reports)
- Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset.
- Differences must be identified, investigated, and monitored until permanently corrected.
- Explanations should include the identified variances by asset/project or AUC.

Standards: Property transactions are valid and supportable.

Thresholds for differences/exceptions:

Month end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Quarter end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Year end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Control Activity 5a.3.e1: Reconciliation of detail asset records for Government-Held Personal Property Work-in-Process records to the subsidiary records

Purpose of reconciliation: To reconcile the monthly WBS activity associated with property cost to the detail Personal Property WIP records in AA to ensure that the asset balances are accurate.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: S_ALR_87012048 (SORT VARIANT Z008), CJI3

Transaction description: Asset Transaction Report, Project Actual Cost Line Items

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, Account Determination: Z4000, Accounts: 1720.1000, NH Flag, AQ_EQ and FAB_EQ Indicators

Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Reconcile monthly transactions in AA on the S_ALR_87012048 report to the monthly CJI3 to ensure all costs against unique WBS were settled properly to the AUC for capital costs.
- Explain any differences between the monthly transactions report and CJI3. Valid differences may include manual postings to an AUC not associated with a capital WBS element, blocked WBS elements, final settlements, negative adjustments, etc.
- Any differences that cannot be explained or errors leading to an improper balance on an AUC should be reported as an exception.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: Unexplainable differences between detailed WIP records andCJI3: $0

Quarter end: Unexplained differences between detailed WIP records and CJI3: $0
Year end: Unexplained differences between detailed WIP records and CJI3: $0

Control Activity 5a.3.e2: Review of Government-Held Personal Property Work-in-Process Projects

Purpose of reconciliation: To review the detail balances for Personal Property WIP to ensure assets are capitalized in a timely manner.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
External data sources: Project Status Source Documents (Reports, Memos, Email, etc.)
Transaction code: ZAM_ASSET_BAL_MO (SORT VERSION Z012)
Transaction description: Asset Balances by Month Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, Account Determination Z4000
Analysis/review procedure to be performed: Review work papers/reconciliations and certifications of the following:

- Prepare a summary schedule including each asset balance reported in WIP. The schedule should include the cumulative asset/project balance from the ZAM_ASSET_BAL_MO report, the physical completion percentage as reported by the project manager, an estimated completion date as reported by the project manager, and a brief status of the current project under construction.
- Any projects in WIP that have been reported as 90% complete or within two months of the estimated completion date (whichever comes first) should be explained in detail to ensure that the assets have not been placed in service and should include evidence that the operational status has been confirmed by the project manager or designee (e.g. reports, memos, email).

Standards: WIP should be capitalized in a timely manner.

Thresholds for differences/exceptions:
Month end:

1. Items in WIP have been reviewed for possible capitalization and are valid: Yes

2. Projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, email): Yes

Quarter end:

1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, email): Yes

Year end:

1. Items in WIP have been reviewed for possible capitalization and are valid: Yes
2. Projects that have been reported as 90% complete or within two months of estimated completion date have been confirmed valid by the project manager or designee and supported by source documentation (e.g. reports, memos, email): Yes

Control Activity 5a.3.e3: Reconciliation of detail asset records for Contractor-Held Personal Property Work-in-Process records in Asset Accounting to the reporting tool records in CHATS/NESS

Purpose of reconciliation: To validate the detail Personal Property WIP records in AA reconcile to the detail reporting tool records in CHATS/NESS for Contractor- Held Personal Property.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: CHATS Assets Report, NESS (NF1018s)
Transaction code: ZAM_ASSET_BAL_MO (SORT VARIANT Z013)
Transaction description: Asset Capitalization Report, Asset Balances by Month
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, Account Determination: Z4000, Accounts: 1720.1000, CH Flag
Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Compare Balances in AA by Contract for 1720.1000 to balances in CHATS/NESS (NF 1018s).

- Differences must be identified, investigated, explained and monitored until permanently corrected.
- Explanations should include: contract number, the AUC, property number, item description, amount and explanation,

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: Differences between detailed WIP records in AA and reporting tool records: $0
Quarter end: Differences between detailed WIP records in AA and reporting tool records: $0
Year end: Differences between detailed WIP records in AA and reporting tool records: $0

Control Activity 5a.3.f: Validation of Government-Held Personal Property Work-in-Process records valuation to supporting source documentation

Purpose of reconciliation: To validate values recorded as Government-Held WIP are valid capital costs. Review postings to WIP to ensure that the costs are valid for the project and supportable. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for examples of supporting documentation.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: Supporting source documentation
Transaction code: SAP – S_ALR_87012048 (SORT VARIANT Z001), and one of the following reports: CJI3; BOBJ Cost Report, CMPRT23 or Other Cost Report
Transaction description: Asset Transactions Report; Display Project Actual Cost Line Items; Project Cost Including Cost Pools
Accounting periods to be analyzed: Current month
Other selection criteria: Business area, NH Flag, Account 1720.1000
Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for all current month activity, indicating the source documentation supporting the costs such as contractor invoices, contractor cost reports, NF 533, Straight-Line accrual, goods receipt, material and labor reports, etc. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The

supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.

- Select all transactions for the period from the Asset Transactions Report.
- Run the BOBJ Cost Reports or CJI3 and review the source of the cost postings to ensure that the costs are valid for the capital PP&E project and the costing methodology. For example: review the contracts, labor postings, purchase transactions, or pool activities to verify that the cost postings captured on the WBS element are accurately associated with the capital PP&E projects.
- Identify the mechanism being used to accrue cost (i.e. Straight Line or 533)
- For Manual AUC's verify transaction/balance to project or contract support
- Ensure that for all new acquisitions applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset.
- Differences must be identified, investigated, and monitored until permanently corrected.
- Explanations should include the identified variances by asset number.

Standards: Property transactions should be properly valued and supportable.

Thresholds for differences/exceptions:

Month end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured Against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Quarter end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured Against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Year end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured Against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Control Activity 5a.3.g: Validation of Contractor-Held Personal Property Work-in-Process records valuation to supporting source documentation

Purpose of reconciliation: To ensure that current month transaction recorded as Contractor- Held WIP are valid for the project and/or contractor and supportable. Please refer to the NASA Financial Management Operating Procedure (FMOP) 9250.1-P03-A for examples of supporting documentation.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: CHATS Assets Report, NESS (NF 1018s), Contractor Supplemental Reports, Contractor Support

Transaction code: SAP – S_ALR_87012048 (SORT VARIANT Z001), and one of the following reports, CJI3; BOBJ Cost Report, CMPRT23 or Other Cost Report

Transaction description: Asset Transactions Report; Display Project Actual Cost Line Items; Project Cost Including Cost Pools

Accounting periods to be analyzed: Current month

Other selection criteria: Business area, Accounts: 1720.1000, CH Flag

Analysis/review procedure to be performed:

- Please use the HQ designated template for this control activity.
- Complete the template for the current month activity, indicating the source documentation supporting the costs such as contractor invoices, contractor cost reports, NF 533, Straight-Line accrual, goods receipt, material and labor reports, etc. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Select all current month transactions from the Asset Transactions Report
- Run the BOBJ Cost Reports, CJI3, or Contractor Supplemental Reports and review the source of the cost postings to ensure that the costs are valid for the capital PP&E project costing methodology, and agree to the WIP balance.
- For Manual AUCs verify transaction/balance to project or Contractor Supplemental Reports.
- Identify the mechanism being used to accrue cost (i.e. Straight Line, 533, or Contractor Supplemental Reports)
- Ensure that for all new AUCs applicable under NPR 9250.1 that the AFUQ/CDF was completed and is in agreement with the recording of the asset.

- Differences must be identified, investigated, and monitored until permanently corrected.
- Explanations should include the identified variances by asset number.

Standards: Property transactions should be properly valued.

Thresholds for differences/exceptions:

Month end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Quarter end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Year end:

1. Balances recorded in WIP are Valid: Yes
2. Capitalized Value for Each Asset/Project is Captured against a Unique WBS element with a Capital Asset Indicator or Agency Director of Financial Management Approval: Yes, unless defined as not applicable per NPR 9250.1
3. AFUQ/CDF Completed: Yes, unless defined as not applicable per NPR 9250.1

Control Activity 5a.5.b1: Reconciliation of interagency and intra-agency for Government-Held and Contractor-Held detailed property transfer records to the general ledger

Purpose of reconciliation: To validate interagency and intra-agency transfers of property.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External sources: Supporting documentation

Transaction code: SAP – GR55 ZBAP, S_ALR_87012048 (SORT VARIANT Z001

Transaction description: Trial balance, (Asset Transactions Report)

Accounting periods to be analyzed: Current period

Other selection criteria: Business area of both transferring and receiving center, if internal to NASA, Accounts: 5720.2000 and 5730.2000, Transaction Type: Y01 through Y04, X01 through X04

Analysis/review procedure to be performed:

- Ensure the net book value of all Center-to-Center transfer transactions nets to zero.
- Ensure the net book value of transfers with other Federal Agencies is consistent with the supporting documentation (e.g. screenshot of other Agency's accounting values at time of transfer).
- Ensure that Federal Trading Partner is identified on all transfer transaction.
- Ensure that Main Account (TP) is consistent with Funds Application of AMR being transferred.
- Ensure that supporting documentation received includes original acquisition date, acquisition value and net book value at time of transfer.
- Differences must be identified, investigated and monitored until permanently corrected.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: Differences between supporting documentation and 5720.2000 and 5730.2000 general ledger balances: $0

Quarter end: Differences between supporting documentation and 5720.2000 and 5730.2000 general ledger balances: $0

Year end: Differences between supporting documentation and 5720.2000 and 5730.2000 general ledger balances: $0

Control Activity 5a.5.b2: Reconciliation of detailed Other Asset records to the reporting tool

Purpose of reconciliation: To validate that the detail Other Asset records in AA agree to the detail records of the asset in DSPL for inactive properties not yet disposed.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External source: BOBJ: Logistics Management DSPL Disposal Master – DSPL General Report

Transaction code: ZAM_ASSET_BAL_MO (Sort Version Z012)

Transaction description: Asset Balances by Month Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria:
ZAM_ASSET_BAL_MO: Business area, Asset Classes: 705-720, and 905
DSPL: Business Area, ECN #, Capital Asset Indicator: Yes
Analysis/review procedure to be performed:

- Review open statuses (screening, active surplus, held for sale, awaiting pick-up) of equipment in the DSPL report and ensure these assets are properly reflected in or reclassified to Other Assets in AA if capital. Ensure equipment with closed statuses are appropriately removed from Other Assets.
- Differences that would affect AA must be identified, investigated, explained and monitored until permanently corrected.
- Explanations should include: asset number, equipment number, dollar amount, and other pertinent information.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:
Month end: Balances recorded in Other Assets are valid: Yes
Quarter end: Balances recorded in Other Assets are valid: Yes
Year end: Balances recorded in Other Assets are valid: Yes

Control Activity 5a.6a: Review of Capital and Operating Leases

Purpose of reconciliation: To ensure that Capital and Operating Leases are identified and properly reported where NASA is the lessee.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
External Source: BOBJ: BOBJ-Authorization to View Queries
Purchasing; PRRPT33 – POs by PLI/ALI – FY
Selection Criteria: Plant (Center), Current Fiscal Year, Material Group: W1, W2, X1, X2, X3, and X4 (Note: Filter by Vendor to exclude JP Morgan Chase - Commercial Card).
Transaction code: REISCN

Transaction description: Contract Overview Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: BE for Contract, Business area, Contract type text: 1100, 1120, 1300, 1500, and 1600
Analysis/review procedure to be performed: Review work papers/reports and certifications of the following:

- Format BOBJ Report to include the "Validity Period Start" and the "Validity Period End". Perform a review of each PO Document listed to identify if the item is an Operating or Capital Lease.
- Review all items from the REISCN In-Grant report to identify Capital and Operating Leases. Perform a review of each agreement to identify if the item is an Operating or Capital Lease.
- Verify that items reported as Capital Lease meet the Capital Lease criteria.
- Select all new current month additions on the detailed report and validate to supporting documentation and determine that they were properly classified as a Capital Lease. (Capital Leases are leases that transfer substantially all the benefits and risks of ownership to the lessee. If at its inception a lease meets one or more of the following four criteria, the lease should be classified as a Capital Lease: the lease transfers ownership of the property to the lessee by the end of the lease term, the lease contains an option to purchase the leased property at a bargain price, the lease term is equal to or greater than 75% of the estimated economic life of the leased property, and the present value of rental and other minimum lease payments excluding that portion of the payments representing executory costs equals or exceeds 90% of the fair value of the leased property).
- Prepare and maintain a summary of all leases with an overall term of one year or greater, including the agreement number, description of agreement, dollar value of the award and the monthly payment amounts, lease term, and the type of lease whether it be a Capital or Operating Lease.
- Submit copies of any Capital Lease agreements entered into or extended since the last reporting period to HQ Property.
- For existing Capital Leases verify that upon payment of each lease invoice, a JV was posted to reduce the Capital Lease liability in a timely manner.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:
Month end: Leases properly capitalized (If applicable): Yes
Quarter end: Leases properly capitalized (If applicable): Yes
Year end: Leases properly capitalized (If applicable): Yes

Control Activity 5a.7: Validation of capitalized Internal Use Software valuation and ownership to supporting source documentation

Purpose of reconciliation: To validate all Internal Use Software transactions, including WIP recorded as property are supported.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: GR 55 ZBAP, S_ALR_87012048 (SORT VARIANT Z012 or Z013)
Transaction description: Trial balance, Asset Transaction Report
Accounting periods to be analyzed: Current month
Other selection criteria: Business area, Accounts 1830.1000 and 1832.1000
Analysis/review procedures to be performed: Review work papers/reconciliations and certifications of the following:

- Please use HQ designated template for this control activity.
- Review the Asset Transaction Report for any current month activity.
- Select the current month transactions.
- Complete the template for the current month activity indicating the source documentation support for the activity. The completed template should be maintained with the control activity cover sheet and submitted with the CMP. The supporting documentation for the items on the template may be retained in the individual property folders at each Center and will be made available upon request.
- Reconcile the current month transactions to supporting documentation such as cost support, invoice, contract, contractor support, project WBS etc.
- Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Property transactions should be properly valued.

Thresholds for differences/exceptions:

Month end: Differences between supporting documentation and general ledger balances: $0
Quarter end: Differences between supporting documentation and general ledger balances: $0
Year end: Differences between supporting documentation and general ledger balances: $0

Control Activity 5a.8: Validation of Heritage Assets

Purpose of validation: To ensure that property classified as a Heritage Asset is appropriately classified and accounted for.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers and Agency

Procedures/data sources:

External data sources: CHATS, PM, RPM, Center Data Call submissions
Transaction code: IH08, ZRPM_HERITAGE_ASSETS
Transaction description: Display Equipment, Real Property Heritage Asset Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area
Analysis/review procedure to be performed: Review work papers/reconciliations and certifications of the following:

(Center)

- Run IH08, CHATS/NF1018, and RPM to identify Heritage Assets and Multi-Use Heritage Assets.
- Add the Heritage Code Field to IH08 Report and Filter for the Heritage Code. Prepare summary of all Heritage Assets that separates Heritage Assets and Multi-Use Heritage Assets.
- Separately note any additions/deletions of Heritage Assets during the quarter
- Submit data to Agency.

(Agency)

- Compile all data submitted to complete the Heritage Assets footnote.
- Per SFFAS No. 29, the cost of acquisition, improvement, reconstruction, or renovation of heritage assets is expensed in the period incurred. These costs shall be reported on the face of the Statement of Net Cost or disclosed in the notes.
- Any Heritage Assets received through donation or from another government agency will need to have the fair value stated/disclosed.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Heritage Assets Identified: Yes

Year end: Heritage Assets Identified: Yes

Control Activity 5b: Reconciliation of property activity between balance sheet and nominal accounts

Purpose of reconciliation: Additional validation of transactional postings related to property (including inventory).

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID PROPERTY

Transaction description: Reconciliation of property account balances to equity related accounts

Accounting periods to be analyzed: 0 - current, inception to date (NOTE: To capture inception to date balances, enter the current fiscal year in the “From fiscal year” filed and period zero [0] in the “From period” field.)

Other selection criteria: Business area, all funds

Analysis/review procedure to be performed:

- Review reconciliation.
- Differences must be identified, investigated, and monitored until permanently corrected.

Standards: 17XX + 18XX + 1995 + 2940 + 2990 + 5610.0000 + 5720.2000 + 5730.2000 + 6100.8200 + 6100.8300 +6100.8400+6100.8500 + 6610+6710 + 71XX + 72XX + 7400.1000 + 7401.1000 = 3310.3730

Thresholds for differences/exceptions:

Month end: Balance sheet property activity versus equity property activity: $1

Quarter end: Balance sheet property activity versus equity property activity: $1

Year end: Balance sheet property activity versus equity property activity: $1

Control Activity 5c.1: Validation of cost postings for Final Assets

Purpose of reconciliation: To validate that costs are being posted on a timely basis. Accountants will review the aging to identify any final AMRs that have received no cost postings and require follow-up action.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: S_ALR_87012056 (SORT VERSION Z001)
Transaction description: Directory of Unposted Assets
Accounting periods to be analyzed: Inception to date
Other selection criteria: Business area, Asset Class 500-3999
Analysis/review procedure to be performed:

- Run the Directory of Unposted Assets and filter Date Created to exclude AMRs created in the last 60 days.
- Review AMRs over 60 days and determine whether or not they are active and valid.
- AMRs that are locked to acquisition should be clearly identified in the CMP supporting documentation but are not considered exceptions for the purposes of this control activity.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: N/A
Quarter end: Verified validity of AMRs: Yes. However, if "no", an exception should be documented.
Year end: Verified validity AMRs: Yes. However, if "no", an exception should be documented.

Control Activity 5c.2: Validation of cost postings for Work-in-Process

Purpose of reconciliation: To validate that costs are being posted on a timely basis. Accountants will review the aging to identify any AUCs that have received no cost postings and require follow-up action.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – S_ALR_87012056 (SORT VERSION Z001)

Transaction description: Directory of Unposted Assets

Accounting periods to be analyzed: Inception to date

Other selection criteria: Business area, Asset Class 4000-4999

Analysis/review procedure to be performed:

- Run the Directory of Unposted Assets and filter Date Created to exclude AUCs created in the last 60 days.
- Review AUCs that have no cost posted to the AUC in over 60 days and determine whether or not they are active and valid.
- AUCs that are locked to acquisition should be clearly identified in the CMP supporting documentation but are not considered exceptions for the purposes of this control activity.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Verified validity of AUC: Yes. However, if "no", an exception should be documented.

Year end: Verified validity of AUC: Yes. However, if "no", an exception should be documented.

Control Activity 5d.1: Validate depreciation posting to all newly created AMRs

Purpose of reconciliation: To ensure that depreciation for newly created final assets will post correctly when performed at month end.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: AFBP, S_ALR_87011963

Transaction description: Depreciation Log, Asset Balances Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business Area, Asset Class 501 to 899

Analysis/review procedure to be performed:

- Run Asset Balances Report and filter Created On (Under Dynamic Selections, Administrative Data) for the current month dates.
- For each asset, verify asset class, useful life, and depreciation start date
- Perform manual depreciation calculation and compare to planned or posted depreciation.
- Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Property transactions should be complete and valid.

Thresholds for differences/exceptions:

Month end: Differences between manually calculated depreciation and planned/posted depreciation: $0

Quarter end: Differences between manually calculated depreciation and planned/posted depreciation: $0

Year end: Differences between manually calculated depreciation and planed/posted depreciation: $0

Control Activity 5e: Asset Master Record Review

Purpose of reconciliation: To ensure that all AMRs contain appropriate Project Category, Contract Receiver and Held Flag.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data sources: CHATS, NESS (NF 1018s)

Transaction code: SAP – ZAM_ASSET_BAL_MO (SORT VERSION Z013)

Transaction description: Asset Balances by Month

Accounting periods to be analyzed: Current period

Other selection criteria: Business Area, Contract Receiver, Held Flag, Without Cell Merging During Sorts

Analysis/review procedure to be performed:

- Run the Asset Balances by Month report for the current period. Using the Change layout function on the Display Columns tab, add the Project Category, Contract Receiver and Held Flag fields to the report. Also, on the Display tab, check the "without cell merging during sorts" box to ensure that each row will display all relevant data.
- Next, sort the report by project category in ascending order. NOTE: For any assets with blank project category fields, add the appropriate code using transaction code AS02.
- Next, sort the report by Held Flag in ascending order. NOTE: For any assets with blank held flag fields, add the appropriate code using transaction code AS02.
- Next, sort the report by Contract Receiver and ensure contract number is in the record and updated as contractors change.
- If NH, ensure that the contract receiver field is empty.

Standards: AMRs should contain Project Category, Contract Receiver and Held Flag from their inception and any blank fields should be updated and corrected within 10 business days of month-end close. AMRs that have an acquisition value of zero and are locked to acquisition do not require Project Category and Held Flag assignments.

Thresholds for differences/exceptions:

Month end: Verified completeness of AMRs: Yes
Quarter end: Verified completeness of AMRs: Yes
Year end: Verified completeness of AMRs: Yes

Control Activity 5f: Subsequent Events Review

Purpose of review: To ensure that the PP&E balances on the year-end financial statements are complete through the review of subsequent events.

Frequency: Annually (after the September 30th reporting period but before the Agency Financial Report is issued)

Roles and Responsibilities:

Preparer/Approver: Agency

Procedures/data sources:

External data sources: CMP Chapter 5 control activities
Transaction code: S_ALR_87012048 (SORT VARIANT Z001)
Transaction description: Asset Transactions Report
Accounting periods to be analyzed: Periods 1 and 2 (until the audit report is issued)
Other selection criteria: N/A

Analysis/review procedures to be performed:

- Review outstanding and unresolved items from CMP Chapter 5 control activities as of September 30th and follow-up with respective Center Point-of-Contact (POC) to ensure appropriate resolutions are processed for the applicable fiscal year.
- Download the Assets Transactions Report to identify all activities that occurred after fiscal year-end but before the audit report is issued (i.e., October through mid-November).
- Review activities for potential material prior period/fiscal year impact (e.g., transactions with prior year capitalization dates) and follow-up with respective Center POC if necessary.
- Activities that would materially impact the prior year-end financial statements should be investigated and presented to management for inclusion to financial statements.

Standards: PP&E balances on NASA's financial statements should be complete.

Thresholds for differences/exceptions:

Year-end: All PP&E transactions that would materially impact the financial statements have been processed in the appropriate accounting period.

Chapter 6: Accounts Payable and Expenses

Financial statement line items:

Accounts Payable (federal and non-federal) – Balance Sheet
Other Liabilities – (federal and non-federal) – Balance Sheet
Gross Cost – Statement of Net Cost
Obligations Incurred – Statement of Budgetary Resources
Gross Outlays – Statement of Budgetary Resources
Unpaid Obligations – Statement of Budgetary Resources

General ledger accounts comprising the line items:

2110.1000	Accounts Payable
2110.9000	Goods Received Documents not yet invoiced
2110.9996	Bankcard Accrual
2110.9998	Final Flag Liability Reconciliation Account
2120.0000	Disbursements In-Transit
2120.5000	Accounts Payable in Transit
2130.0000	Contract Holdbacks
2140.0000	Accrued Interest Payable
2190.5000	Contractor Cost Estimates
4901.0000	Delivered Orders - Obligations, Unpaid
4971.0000	Downward Adjustments (Recoveries)
4981.0000	Upward Adjustments

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions
Financial reporting objectives: (SFFAS #1, SFFAS #4)

Intragovernmental and public accounts payable are amounts owed by a federal or other entity for goods and services received from, progress in contract performance made by, and rents due to other federal entities. A liability for unpaid cost of goods is recognized when NASA accepts title to the goods. For facilities or equipment constructed or manufactured by contractors or grantees according to agreements or contract specifications, amounts are recorded as payable based on an estimate of work completed under the contract or the agreement in accordance with the NASA's engineering and management evaluation of actual performance progress and incurred costs.

Interest incurred on borrowed funds, late payments, and refunds are recognized as interest payable and reported as a liability at the end of each period.

Other accrued liabilities are amounts owed by a federal entity for goods and services received from; progress in contract performance made by, and rents due to other federal entities. (These include contractor estimates which have not been billed.)

Control Activity 6.1: Validate Subsidiary ledger to the trial balance (2110.1000)

Purpose of reconciliation: To validate that the subsidiary ledger for 2110.1000 agrees to the ending balance in 2110.1000 on the trial balance.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:
Transaction code: SAP – FBL1N, SAP – GR55 Z002
Transaction description: Vendor Line Items, NASA Account Balance
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Open balances, account 2110.1000, business area
Analysis/review procedure to be performed: Verify that the subsidiary ledger balance in 2110.1000 from FBL1N agrees to the trial balance amount from GR55 Z002.

Standards: Balance of open, posted Items in the Vendor Records equals the balance in the trial balance for 2110.1000.

Thresholds for differences/exceptions:
Month end: Accounts payable detail versus general ledger balance: $1
Quarter end: Accounts payable detail versus general ledger balance: $1
Year end: Accounts payable detail versus general ledger balance: $1

Valid reconciling items: None

Control Activity 6.2: Review and Validate Accounts Payable Aging (2110.1000)

Purpose of reconciliation: Accounts Payable liability that has been recorded in the subsidiary ledgers for invoices received are paid in a timely manner.
Accounts payable liabilities in 2110.1000 for invoices received are not more than 30 days past the system calculated Net Due Date.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:
Transaction code: SAP - ZFI_AGING2110
Transaction description: AP Aging for account 2110
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, accounts payable 2110.1000, open items as of the last date of the month
Analysis/review procedure to be performed: Review open items over 30 days outstanding and provide an explanation and current status for each. Discrepancies must be identified, investigated, and monitored until permanently resolved.

Standards: No open invoices should be greater than 30 days ("Current Period End Date" minus "Invoice Receipt Date").

Thresholds for differences/exceptions:

Month end:	Accounts payable balances over 30 days: $0
Quarter end:	Accounts payable balances over 30 days: $0
Year end:	Accounts payable balances over 30 days: $0

Valid reconciling items: None

Control Activity 6.3: Validate goods receipts balances (2110.9000)

Purpose of reconciliation: Review balances in account 2110.9000. The 2110.9000 account represents actual costs for goods and services including those reported by the Contractor Cost Reporting (CCR) module, straight-line extension, and miscellaneous costing method. These costs are reported as an accounts payable liability on NASA's financial statements; however, NASA is not obligated to pay these costs until they receive an invoice.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – ZFI_AGING2110

Transaction description: AP Aging for account 2110

Accounting periods to be analyzed: 0-current

Other selection criteria: Business area, SGL Account 2110.9000, open items as of date, top ten contracts with largest open 2110.9000 balances (debit and credit) with no activity over 180 days on all Procurement Line Items (PLIs).

Analysis/review procedure to be performed: Determine that amounts outstanding over 180 days are proper and pending invoice(s) receipt by reviewing the status of the contract to determine whether they are: (i) physically complete, (ii) in close out, pending final invoice or (iii) have had recent disbursements against the contract. Record the date of the last disbursement in a separate column of the work paper. The report should be provided to Resource Managers/Procurement/Other Responsible Areas for review and coordinated validation. Validation can include documented evidence of receipt of (or title to) goods or services; ongoing activity or contract close-out.

Standards: Accounts payable should be properly stated.

Thresholds for differences/exceptions:

Month end: A: N/A
B: N/A

Quarter end: A: Report provided to Resource Managers/Procurement/Other Responsible Areas and comments obtained for the top ten contracts with largest 2110.9000 balances with no activity over 180 days: Yes
B: Dollar value of improper balances in account 2110.9000: $0

Year end: A: Report provided to Resource Managers/Procurement/Other Responsible Areas and comments obtained for the top ten contracts with largest 2110.9000 balances with no activity over 180 days: Yes
B: Dollar value of improper balances in account 2110.9000: $0

Valid reconciling items: None

Control Activity 6.4: Review NF 533 accrual rejects

Purpose of reconciliation: To ensure that all current month accrued estimated cost reported on the Contractor Financial Management Reports (NF 533) reportable contracts is reported accurately in the subsidiary ledgers.

Background: The CCR prepares a worksheet based on the data from the NF 533 and calculates the amount of the cost (monthly actual and estimates) to be recorded in SAP. The SAP Monthly Actual on the worksheet represents the cost recorded in SAP in account 2110.9000. The SAP Monthly Accrual on the worksheet represents the estimated cost accrued in SAP at the end of the month in account 2190.5000. Centers are required to post any accrual rejects manually via the journal voucher process. The accrued amount is reversed on the first day of the following month.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers (except NMO/JPL)

Procedures/data sources:

Transaction code: ZCOWERROR

Transaction description: Continuous Monitoring Program Analysis of Accrued Rejected Cost

Accounting periods to be analyzed: Current

Other selection criteria: Business Area, Accrual month, Accrual Year, Posting Type R

Analysis/review procedure to be performed: The monthly accrual on the worksheet represents the estimated cost accrued in SAP at the end of the month in SGL account 2190.5000 (Contractor Cost Estimates). In some cases, the accruals calculated by CCR, are rejected at the time of posting to SAP. The errors are caused due to various reasons. When such errors (accrual failures) occur, Centers are required to post any accrual rejects manually via the journal voucher process. Centers are required to ensure that the accrued amount and the correcting journal voucher are reversed on the first day of the following month.

Standards: Cost accruals that reject (accrual failures) in SAP need to be manually posted prior to month end and reclassified to the correct general ledger account to ensure the cost estimates are recorded and the general ledger is accurately stated.

Thresholds for differences/exceptions:

Month end:

A: Amount of accrual failures that are not recorded in SAP: $0
B: JVs for prior month properly reversed: Yes

Quarter end:

A: Amount of accrual failures: that are not recorded in SAP: $0
B: JVs for prior month properly reversed: Yes

Year end:

A: Amount of accrual failures that are not recorded in SAP: $0
B: JVs for prior month properly reversed: Yes

Valid reconciling items: None

Control Activity 6.5: Reconcile NF 533 to transactions recorded in SAP

Purpose of reconciliation: To ensure the current month actual costs and CCR Inception to Date costs on the Contractor Cost Report (CCR) Worksheet for the active Contractor Financial Management reportable (NF 533) contracts have been properly and accurately recorded in the subsidiary ledgers in SAP.

Contractor Financial Management Reports (NF 533) data are entered in the CCR module of SAP. The CCR prepares a worksheet based on the data from the NF 533 and calculates the amount of the cost (monthly actual and estimates) to be recorded in SAP. The SAP Monthly Actual on the worksheet represents the cost recorded in SAP in account 2110.9000. The SAP Monthly Accrual on the worksheet represents the estimated cost accrued in SAP at the end of the month in account 2190.5000. The accrued amount is reversed on the first day of the following month.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – ZCOMPARE_MSEG_WRKST
Transaction description: Compare Worksheet to MSEG
Accounting periods to be analyzed: Current period

Other selection criteria: SAP Fiscal Period/Year = Current Period and Year, Purchasing Doc: Enter active 533 reportable contracts, 533 Ind = X, Accrual month (calendar month), accrual year (current year), exclude cancelled funds, and exclude all CCR contracts identified as "Not Required" on CCR Timeliness Report

Thresholds for differences/exceptions:

Month end: Differences between NF 533/CCR and SAP inception to date costs: $0
Quarter end: Differences between NF 533/CCR and SAP inception to date costs: $0
Year end: Differences between NF 533/CCR and SAP inception to date costs: $0

Valid reconciling items: None

Control Activity 6.6: Ensure all CCR NF533 cost reports have been received and processed

Purpose of reconciliation: To ensure all active NF533 cost reports were received and processed to status 6 by the month-end cut off.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - ZCO_PC_TIME
Transaction description: CCR Timeliness Report
Accounting periods to be analyzed: Current month only
Other selection criteria: Accrual year/month (20YYMM), and/ plant XXX (JSC, KSC…), or NF 533 reportable contract numbers, and exclude all CCR Contracts identified as "Not Required" on CCR Timeliness Report
Analysis/review procedure to be performed: Report will display the CCR Status of all active NF533 contracts included in the Contractor Cost Report Extension (CCR). It will also show the due date, receipt date and whether the Contractor was late, on-time, or not received. Review report to ensure all active NF533 reports have been received and processed prior to the month-end cutoff (in Status 6).

Standards: All active NF533 reports should be received and processed prior to the end of the month.

Thresholds for differences/exceptions:

Month end:
A: Count of active NF533 contracts not in Status 6 (processed in SAP): 0

B: Count of active NF533 reports not received: 0

(Note: Report the Dollar Values of A and B in the explanation field of the CMP Matrix.)

Quarter end:

A: Count of active NF533 contracts not in Status 6 (processed in SAP): 0

B: Count of active NF533 reports not received: 0

(Note: Report the Dollar Values of A and B in the explanation field of the CMP Matrix.)

Year end:

A: Count of active NF533 contracts not in Status 6 (processed in SAP): 0

B: Count of active NF533 reports not received: 0

(Note: Report the Dollar Values of A and B in the explanation field of the CMP Matrix.)

Valid reconciling items: None

Control Activity 6.7: Review NF 533 estimates recorded as accruals (2190.5000)

Purpose of reconciliation: To ensure the current month NF 533 estimated costs are reported accurately in the subsidiary ledgers.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: ZCO_CCR_CMP

Transaction description: Continuous Monitoring Program Monthly Standards Exception Report

Accounting periods to be analyzed: Current

Other selection criteria: Center, Accrual month/Accrual Year, and/or Purchasing Document Numbers and all active NF533 reportable contracts. Exclude all CCR Contracts identified as “Not Required” on CCR Timeliness Report.

Analysis/review procedure to be performed: For the active NF 533 contracts that meet the standards below, compare (1) the estimated cost on the NF 533 to actual cost reported on the NF 533 and (2) the estimated cost on the NF 533 Analyst’s adjustment to actual cost reported on the NF 533 for the following month to ensure that the estimates as compared to the actual are reasonable. Information shall be requested from Resource Managers and Procurement, as appropriate, related to contracts that meet the criteria and explanations of causes and corrective actions taken to improve the accuracy of contractors' accruals shall be reviewed.

Standards: Information shall be requested from Resource Managers and Procurement, as appropriate, related to contracts that meet the criteria and explanations of causes and corrective actions taken to improve the accuracy of contractors' accruals shall be reviewed. Document and maintain actions taken to improve estimates.

- Monthly Reported Actuals > $1 million and the NF 533 estimates to actual exceed +/- 10%
- Monthly Reported Actuals < $1 million, variance exceeds $50K, and the NF 533 estimates +/- Analyst's adjustment to actual exceed +/- 20% for 3 consecutive months.
- Monthly Reported Actuals > $1 million and the NF 533 estimates including +/- Analyst's adjustment to actual exceed +/-10%
- Monthly Reported Actuals < $1 million, variance exceeds $50K, and the NF 533 estimates to actual exceed +/- 20% for 3 consecutive months.

Thresholds for differences/exceptions:

Month end: CCR Administrators shall request information from Resource Managers/Procurement/Other Responsible Areas and review explanations of causes and corrective actions taken to improve the accuracy of contractors' accruals: Yes

Quarter end: CCR Administrators shall request information from Resource Managers/Procurement/Other Responsible Areas and review explanations of causes and corrective actions taken to improve the accuracy of contractors' accruals: Yes

Year end: CCR Administrators shall request information from Resource Managers/Procurement/Other Responsible Areas and review explanations of causes and corrective actions taken to improve the accuracy of contractors' accruals: Yes

Valid reconciling items: None

Control Activity 6.8: Validate completion/processing of service entry sheets

Purpose of reconciliation: To validate that service entry sheets were processed (became goods receipts and expenses recognized).

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – ML84

Transaction description: List of Service Entry Sheets

Accounting periods to be analyzed: 1-current, year to date

Other selection criteria: Created on 10/01/20XX (current year)-current period, plant
Analysis/review procedure to be performed: Prior to month end closing service entry sheets that have not been blocked or accepted should be reviewed to determine if a valid goods receipt (expenses recognized) should be recorded in SAP or if the service entry sheet (s) should be deleted in SAP.

Standards: Expenses should be recorded when incurred.

Thresholds for differences/exceptions:
Month end: Service entry sheets needing posting: 0
(Note: Report the Dollar Value in the explanation field of the CMP Matrix.)
Quarter end: Service entry sheets needing posting: 0
(Note: Report the Dollar Value in the explanation field of the CMP Matrix.)
Year end: Service entry sheets needing posting: 0
(Note: Report the Dollar Value in the explanation field of the CMP Matrix.)

Control Activity 6.9: Validate disbursements

Purpose of reconciliation: Accounts payable disbursing transactions that reduce the total accounts payable liability on the Balance Sheet have been properly recorded in the subsidiary ledgers and reconcile with the source documents.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:
External data source: SAP Payment Status Report reconciled to source documents for disbursements.
Transaction code: ZFI_AP_PMT_STAT
Transaction description: Federal Payment Settlement List
Accounting periods to be analyzed: current month
Other selection criteria: Payment run date and Business Area
Analysis/review procedure to be performed: Take a representative random sample of adequate size of Accounts Payable disbursements and verify that the disbursements were properly recorded in SAP, and that the invoice amounts match or add up to the recorded amount(s). Any reasonable method that achieves the "purpose of reconciliation" may be used as long as it is adequately documented. Differences resulting from discounts, penalties, current month corrections to prior month data, or

approved short pays should be identified in the supporting documentation (Not reportable on coversheet).

Thresholds for differences/exceptions:

Month end: Differences between subsidiary records and source documents: $0
Quarter end: Differences between subsidiary records and source documents: $0
Year end: Differences between subsidiary records and source documents: $0

Control Activity 6.10: Validate disbursements in transit have been cleared

Purpose of reconciliation: Accounts payable balances recorded in the subsidiary ledgers have been properly reduced for payment transactions that have been confirmed with Treasury. Disbursements in transit balances in account 2120.0000 have been cleared.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:

Transaction code: SAP- GR55 Z002
Transaction description: NASA Account Balance
Accounting periods to be analyzed: 0 - current, inception to date
Other selection criteria: Business area, account 2120.0000
Analysis/review procedure to be performed: Verify that there are no unconfirmed payments as of the end of the month and that the balance in 2120.0000 is zero.

Standards: Balance in 2120.0000 is zero at month end (all confirmations have been processed).

Thresholds for differences/exceptions:

Month end: Balance in 2120.0000: $0
Quarter end: Balance in 2120.0000: $0
Year end: Balance in 2120.0000: $0

Valid reconciling items: None

Control Activity 6.11: Validate the status of parked open invoices

Purpose of reconciliation: To ensure invoices are processed timely and to ensure that no duplicate invoices are parked in SAP.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:
Transaction code: SAP - FBL1N, SQ01, query Z_INV_PARKED
Transaction description: Vendor Line Items, SAP Query from User Group AP
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area (dynamic selection), check "parked items" radio button, Business Area and Invoice Document Status "A" and "B", for park and park complete invoices, respectively
Analysis/review procedure to be performed: Review items in parked status based on invoice receipt date to ensure that none of the invoices received more than 30 days before the end of the month are still parked and to ensure that no duplicate invoices are parked in SAP.

Standards: Invoices should not be parked more than 30 days without justification.

Thresholds for differences/exceptions:
Month end: Number of parked items that should have been recorded in reporting period: 0
(Note: Report the Dollar Value of parked items in the explanations field of the CMP Matrix)
Quarter end: Number of parked items that should have been recorded in reporting period: 0
(Note: Report the Dollar Value of parked items in the explanations field of the CMP Matrix*)*
Year end: Parked items that should have been recorded in reporting period: 0
(Note: Report the Dollar Value of parked items in the explanations field of the CMP Matrix)

Valid reconciling items: None

Control Activity 6.12: Reconcile budgetary and proprietary accounts payable balances

Purpose of reconciliation: To reconcile budgetary and proprietary accounts payable general ledger balances.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID : PAYABLES

Transaction description: Reconciliation of Budgetary and Proprietary Payable Balances

Accounting periods to be analyzed: 0 - current, inception to date

Other selection criteria: Business area

Analysis/review procedure to be performed: Validate that budgetary and proprietary account balances reconcile. Investigate and correct any differences. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items, and reversed the next month.

Standards: 21XX.XXXX + 22XX.XXXX = 49X1.XXXX

Thresholds for differences/exceptions:

Month end: Differences between budgetary and proprietary accounts payable balances: $0

Quarter end: Differences between budgetary and proprietary accounts payable balances: $0

Year end: Differences between budgetary and proprietary accounts payable balances: $0

Valid reconciling items: None

Control Activity 6.13: FI-FI Reconciliation Budgetary Expenditures to Proprietary Expenses

Purpose of reconciliation: To reconcile budgetary and proprietary expenditures.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID: BUDGTOPROP

Transaction description: Reconciliation of budgetary and proprietary expenditures

Accounting periods to be analyzed: 1 - current, year to date

Other selection criteria: Business area, cancelled funds should be included

Analysis/review procedure to be performed: Reconciliation should be reviewed. Investigate and track differences until fully resolved/corrected.

Thresholds for differences/exceptions:

Month end: Differences between budgetary and proprietary expenditure accounts: $1
Quarter end: Differences between budgetary and proprietary expenditure accounts: $1
Year end: Differences between budgetary and proprietary expenditure accounts: $1

Standards: SGL 6100 (excluding 6100.8XXX) + 6330 + 6400 = 49XX

Valid reconciling items: None

Control Activity 6.14: FI-FI Reconciliation Expended Appropriations to Budgetary Expenditures

Purpose of reconciliation: To reconcile budgetary expenditures to expended appropriations.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID: FUNDED EXP
Transaction description: Reconciliation of Funded Expenses to Expended Appropriations
Accounting periods to be analyzed: 1 - current, year to date
Other selection criteria: Business area
Analysis/review procedure to be performed: Review reconciliation. Investigate and track differences until fully resolved/corrected. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items, and reversed the next month.

Standards: 6100.XXXX (excluding 6100.8XXX) + 6330.XXXX + 6400.XXXX = 5700.XXXX

Thresholds for differences/exceptions:

Month end: Differences between budgetary expenditures and expended appropriations: $0
Quarter end: Differences between budgetary expenditures and expended appropriations: $0
Year end: Differences between budgetary expenditures and expended appropriations: $0

Valid reconciling items: None

Chapter 7: Other Liabilities

Financial statement line items:

Federal Employee and Veteran Benefits – Balance Sheet
Environmental and Disposal Liabilities – Balance Sheet
Other Liabilities – Balance Sheet
Gross Cost – Statement of Net Cost
Imputed Financing Sources – Statement of Changes in Net Position
Outlays – Statement of Budgetary Resources
Gross Outlays – Statement of Budgetary Resources

General ledger accounts comprising the line items:

2190.0000	Other Liabilities w/ Related Budgetary Obligations
2210.0000	Accrued Funded Payroll & Leave
2211.0000	Withholdings Payable
2213.0000	Employer Contributions & Payroll Taxes Payable
2215.0000	Other Post-Employment Benefits Due and Payable
2216.0000	Pension Benefits Due and Payable to Beneficiaries
2217.0000	Benefit Premiums Payable to Carriers
2218.0000	Life Insurance Benefits Due and Payable to Beneficiaries
2220.0000	Unfunded Leave
2225.0000	Unfunded FECA Liability
2225.1000	Unfunded FECA Liability - Current FY
2225.2000	Unfunded FECA Liability - Prior FY
2290.0000	Other Unfunded Employment Related Liability
2400.0000	Liability for Deposit Fund Clearing Accounts
2400.1000	Liability for Deposit Fund Clearing Accounts
2400.2000	Liability Account - LOC/HHS
2400.3000	Liability Account - Check Retrieval
2400.4000	Liability Account - Foreign Payments
2650.0000	Actuarial FECA Liability
2920.0000	Contingent Liability
2960.0000	Accounts Payable from Cancelled Appropriations
2960.1000	A. P. from Cancelled Appropriations Cancelling
2960.2000	A.P. from Cancelled Appropriations Cancelled
2980.0000	Custodial Liability
2985.0000	Liability for Non-Entity Assets
2995.0000	Estimated Cleanup Cost Liability

3310.3501	Cumulative Results of Operations Future Funding Req.
4901.0000	Delivered Orders - Obligations, Unpaid
4931.0000	Delivered Orders - Obligations Transferred, Unpaid
4971.0000	Downward Adjustments of PY Unpaid Delivered Orders
4981.0000	Upward Adjustments of PY Delivered Orders
5780.1000	Imputed Financing Sources - Post Employment Benefits
5780.2000	Imputed Financing Sources - Judgment Fund
5900.0000	Other Revenue
5909.0000	Contra for Other Revenue
5990.0000	Collections for Others
5991.0000	Accrued Collections for Others
5993.0000	Offset to Non-Entity collections
5994.0000	Offset to non-Entity Accrued Collections
6730.0000	Imputed Costs
6800.0000	Future Funded Expenses
6800.9997	Future Funded Expenses
6850.0000	Employer Contributions to Employee Benefits
7600.0000	Changes in Actuarial Liability

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions

Financial reporting objectives: (SFFAS #1, SFFAS #6)

Other accrued liabilities are amounts owed by a federal entity for goods and services received from progress in contract performance made by, and rents due to other federal entities. (These include contractor estimates which have not been billed and grant accruals).

Estimated losses for claims or other contingencies are recognized when all of the following conditions apply: a) a past event or exchange transaction has occurred; b) a future outflow or other sacrifice of resources is probable; c) the future outflow or sacrifice of resources is measurable (e.g., the federal entity's management determines an estimated settlement amount).

A separate liability is recognized for environmental cleanup costs for Property Plant and Equipment (PP&E) or the facility if: a) they are related to a past transaction or event, and b) the related costs are probable and measurable. The determination as to whether a loss is probable is based on: a) whether the cleanup is required by existing laws or regulations; b) whether the entity has made a commitment or is otherwise considered more likely than not to complete the cleanup. If the cleanup is considered probable, a loss should be recognized as soon as a reasonable estimate of the cost exists. Cleanup costs must be estimated when the associated property, plant and equipment (PP&E) or facility is placed in service. The estimate contemplates the cleanup plan, including level of toxicity and volume of contaminants and the restoration to be performed, current legal or regulatory requirements, and technological alternatives. It also considers current cost which is the amount that would be paid if all equipment, facilities, and services included in the estimate were acquired during the period. A portion of the estimated total cleanup costs are recognized as expense during each period the PP&E or facility is in operation. Physical capacity or estimated useful life may serve as the basis for systematic and rational recognition of expense and accumulation of the liability. As re-estimates are made, the cumulative effect of changes related to current and past operations is recognized as expense and the liability adjusted in the period of the change in estimate.

Control Activity 7.1: Reconcile ALDS data to labor recorded in SAP

Purpose of reconciliation: Determine that payroll transactions between the Agency Labor Distribution System (ALDS) and data recorded in SAP reconcile.

Frequency: Bi-weekly and after each monthly accrual

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code ALDS Labor Reconciliation Report ZLDS_OBJ_RPT and ZLDS_REPORTS, SAP - FBL3N
Transaction description: ALDS Labor Reconciliation Report, G/L Account Line Item Display
Accounting periods to be analyzed: Bi-weekly and after each monthly accrual
Other selection criteria: Business area, Account Line Items (Labor Accrual: Doc type XA 6100.1XXX-6400.9999, Labor Disbursement XD 6100.1XXX-6400.9999), Exclude Doc type XD G/L 6400.1295.
Analysis/review procedure to be performed: Reconcile the two reports. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: The balances in both systems should agree by object class and fund.

Thresholds for differences/exceptions:

Month end: Payroll in SAP versus ALDS: $1
Quarter end: Payroll in SAP versus ALDS: $1
Year end: Payroll in SAP versus ALDS: $1

Valid reconciling items: None

Control Activity 7.1a: Validate POD 200 amount is equal to the Labor Cost voucher

Purpose of reconciliation: Validate that total bi-weekly amount disbursed by DOI is equal to amounts captured on the Labor Cost voucher and total charged to the appropriation

Frequency: Monthly (Bi-weekly after each paid payroll period)

Roles and Responsibilities:

Preparer/Approver: Centers (Labor Analyst)

Procedure/data sources:

External Data Source: POD 200 report and Payroll Labor Cost Voucher report
Accounting periods to be analyzed: Current month
Analysis/review procedure to be performed: Reconcile the total labor cost voucher file for payroll, total accounts receivable, total miscellaneous adjustments to cash and total PCS charges on labor cost voucher to the total amount on the POD 200 report. Differences must be identified, investigated, and monitored until permanently corrected. NEACC ePay Team validates the total charge to appropriation from the two reports. Once validated, the reports are uploaded to the WAT for retrieval by the Labor Analyst.

Standards: The balances on both reports must agree in total and to the total amount charged to the appropriation by DOI.

Thresholds for difference/exceptions:

Month end: POD 200 Report versus Labor Cost Voucher Report: $0
Quarter end: POD 200 Report versus Labor Cost Voucher Report: $0
Year end: POD 200 Report versus Labor Cost Voucher Report: $0

Control Activity 7.1b: Validate Labor Cost voucher less PCS charges equals the bi-weekly ALDS posted paid labor expense report in SAP

Purpose of reconciliation: Determine that biweekly paid payroll transactions in the Agency Labor Distribution System (ALDS) reconcile to the SAP payroll expense USSGL accounts.

Frequency: Monthly (Bi-weekly after each paid payroll period is posted via ALDS)

Roles and Responsibilities:

Preparer/Approver: Centers (Labor Analyst)

Procedures/data sources:

Transaction code: ZLDS_LABOR_RECON
Transaction description: Labor Cost Reconciliation
Accounting periods to be analyzed: Current month by posting dates or posting period
Other selection criteria: Business area, Labor Disbursement: Doc type: XD, SGL 6100.1XXX-6400.9999, (exclude XD, SGL 6400.1295), 1010.5215, 1010.6100 and 1010.8100. The ALDS Labor Cost Reconciliation job aid containing detailed execution instructions should be referenced and can be found on EPSS (https://epss.nasa.gov/gm/folder-1.11.8387 or Human Capital and Workforce (HC&W) → ALDS → General Job Aids → ALDS Labor Cost Reconciliation Job Aid). The report should be executed as a background job for performance considerations and the job aid provides the instructions for execution including variant name, retrieval of background job, exporting to excel and execution of a macro to automatically format the file. A variant is also provided in the job aid and should be referenced to ensure the correct execution criteria for this reconciliation. The variant includes fiscal year, document type and GL accounts. User should enter posting date(s) and/or posting period and business area.
Analysis/review procedure to be performed: Reconcile the two reports. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: The bi-weekly labor expense amounts recorded on the Labor Cost Voucher and posted for paid labor ALDS must equal the SAP postings in the general ledger accounts and should agree by object class and fund

Thresholds for differences/exceptions:

Month end: Total Paid Payroll Disbursed on the Labor Cost Voucher versus ALDS Labor Expense Recorded in SAP: $0

Quarter end: Total Paid Payroll Disbursed on the Labor Cost Voucher versus ALDS Labor Expense Recorded in SAP: $0

Year end: Total Paid Payroll Disbursed on the Labor Cost Voucher versus ALDS Labor Expense Recorded in SAP: $0

Control Activity 7.1c: Reconcile paid travel bi-weekly tax disbursements on the Labor Cost voucher to travel tax disbursement expenses recorded in SAP

Purpose of reconciliation: To validate that travel tax transactions on the Labor Cost Voucher are accurately recorded in SAP.

Frequency: Monthly (Bi-weekly after each paid payroll period)

Roles and Responsibilities:
Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:
External Data Source: Labor Cost Voucher Report, Change of Station and Extended Temporary Duty (ETDY) source documents (electronic and manual)
Transaction code: SAP - FB03
Transaction description: SAP Document Display
Accounting periods to be analyzed: Current month
Other selection criteria: Document number, Fiscal Year
Analysis/review procedure to be performed: Validate total travel taxes on the Labor Cost Voucher equals amounts sent to DOI for bi-weekly disbursements. Validate FI invoice entered into SAP, to record travel taxes, matches the source documents and the amount disbursed by DOI. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Bi-weekly travel taxes disbursed is equal to source documents and that source documents have been accurately recorded in SAP.

Thresholds for differences/exceptions:
Month end: DOI PCS payroll charges versus source documents and amounts entered into SAP: $0
Quarter end: DOI PCS payroll charges versus source documents and amounts entered into SAP: $0
Year end: DOI PCS payroll charges versus source documents and amounts entered into SAP: $0

Control Activity 7.2: Validate labor accruals were properly reversed

Purpose of reconciliation: To determine that previous months Labor Accrual was fully reversed in the current month.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - FMFG_E_TRANS_REG

Transaction description: Transaction register

Accounting periods to be analyzed: Previous Month, Current Month

Other selection criteria: Doc Type: XA (Previous Month) XR (Current Month), accounts 2210.0000 to 2213.0000, fiscal year, and posting period.

Analysis/review procedure to be performed: Filter report for accounts 2210.0000 and 2213.0000. Subtotal the Labor Accrual file and the Labor Reversal file by Fund and Account and compare the two to ensure the accrual was fully reversed.

Standards: Prior month labor accruals were fully reversed by the 3rd business day of the current month.

Thresholds for differences/exceptions:

Month end: Payroll accruals properly reversed: Yes

Quarter end: Payroll accruals properly reversed: Yes

Year end: Payroll accruals properly reversed: Yes

Valid reconciling items: None

Control Activity 7.3: Validate bankcard accruals and reversals

Purpose of reconciliation: To validate that the bankcard accruals were recorded properly and reversed.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – GR55 ZFUN

Transaction description: Trial balance by fund

Accounting periods to be analyzed: Current Period

Other selection criteria: All general accounts endings with .9996, excluding 2220.9996 & 6800.9996.

Analysis/review procedure to be performed: Review the work paper that supports the current month accrual, understand the process and ensure it is reasonable and reconciles to the general ledger. The review is also to ensure that the prior month's accrual entries were reversed.

Standards: Accruals are reasonable and supported. Additionally, prior month bankcard accruals were fully reversed by the 3rd business day of the current month.

Thresholds for differences/exceptions:

Month end:
A: Difference between amounts accrued and source documentation: $0
B: Bankcard accruals properly reversed: Yes
Quarter end:
A: Difference between amounts accrued and source documentation: $0
B: Bankcard accruals properly reversed: Yes
Year end:
A: Difference between amounts accrued and source documentation: $0
B: Bankcard accruals properly reversed: Yes

Valid reconciling items: None.

Control Activity 7.4: Validate recording of custodial liabilities and liabilities for non-entity assets

Purpose of reconciliation: Validate Recording of Custodial Liabilities and Liabilities for Non-Entity Assets are properly recorded in Non Appropriated Funds for deposit with Treasury.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:

Transaction code: SAP - GR55 ZFUN
Transaction description: Trial balance by fund
Accounting periods to be analyzed: 1 - current, year to date
Other selection criteria: Accounts 2980.0000, 2985.0000, 5990.0000, 5993.0000 and 5994.0000, business area
Analysis/review procedure to be performed: Review report to ensure that there are only balances reported against NON1099, NON1435, NON3220, and NON3200. Identify and correct any discrepancies.

Standards: Balances in these accounts should not be in any fund other than the above listed Treasury funds.

Thresholds for differences/exceptions:

Month end: Custodial balances recorded in proper funds: Yes
Quarter end: Custodial balances recorded in proper funds: Yes
Year end: Custodial balances recorded in proper funds: Yes

Valid reconciling items: None

Control Activity 7.5: Validate postings to Treasury custodial accounts

Purpose of reconciliation: To determine that balances in 2980.0000 and 2985.0000 reflect correct amounts.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:

Transaction code: SAP - FMFG_E_TRANS_REG
Transaction description: Transaction register
Accounting periods to be analyzed: 1 – current, year-to-date
Other selection criteria: Accounts 2980.0000 and 2985.0000, business area
Analysis/review procedure to be performed: Review transactions in 2980.0000 and 2985.0000 validate to source documents to ensure that the transactions have been properly recorded in the appropriate fund symbol. Investigate and correct discrepancies.

Standards: Transactions recorded in 2980.0000 and 2985.0000 should be valid Treasury related transactions only.

- NON1435: Accrued Interest of Delinquent Accounts. Delinquent Accounts Receivables accrue interest that is collected and deposited with Treasury as a Miscellaneous Receipt.

- NON1099: Penalties, Fines, and Administrative Fees. Delinquent Accounts Receivables accrue penalties, fines, and administrative charges that are collected and deposited with Treasury as a Miscellaneous Receipt.

- NON3200: Collections of Receivables from Canceled Accounts. All funds collected by an agency which are applicable to a canceled account MUST be returned to Treasury.

- NON3220: General Fund Proprietary Receipts, Not Otherwise Classified Freedom of Information Act: Fees collected by an agency under FOIA must be deposited to the Treasury miscellaneous receipts accounts.

- Press Space Lease Payments Received: Unless otherwise authorized by law, payments received from press organizations for broadcasting areas must be deposited to the Treasury miscellaneous receipts accounts.

- Collections that are not authorized by Law for Retention: Collections that are not authorized by law for retention and used as appropriation reimbursements are considered non-exchange revenue and generally should be deposited to the Treasury miscellaneous receipts accounts.

Thresholds for differences/exceptions:

Month end: N/A
Quarter end: Postings proper in custodial funds: Yes
Year end: Postings proper in custodial funds: Yes

Valid reconciling items: None

Control Activity 7.6: Reconcile and validate balances representing Accounts Payable in cancelled appropriations

Purpose of reconciliation: To determine that accounts payable balances in cancelled appropriations are valid.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – GR55 ZFUN
Transaction description: Trial balance by fund
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, account 2960.XXXX
Analysis/review procedure to be performed: Prepare an excel tracking spreadsheet of cancelled payables by program year and by fund. The spreadsheet should indicate the vendor, purchase order, contract number and any other information needed to understand the nature of the balances. The spreadsheet should be reconciled to the general ledger balance in account 2960.0000. Differences must be identified, investigated, and monitored until permanently corrected. The spreadsheet of cancelled payables should also demonstrate the validity of the balances by stating the following:

If valid,

- Explain why they are old
- Provide their current status
- Indicate when the balance will be liquidated

If invalid,

- Indicate the date the balance was corrected or will be corrected.

Standards: Cancelled payables must be monitored to ensure monies were available when the original fund cancelled and funds are available within limitations in the paying fund. If they are valid payables, they may have to be paid from current year funds

Thresholds for differences/exceptions:

Month end: N/A
Quarter end: Amount of cancelled payable balances that are Invalid: $0
Year end: Amount of cancelled payable balances that are Invalid: $0

Valid reconciling items: None

Control Activity 7.7: Reconcile and validate budgetary and proprietary balances related to cancelled payables

Purpose of reconciliation: To ensure account balances in cancelled funds related to payables are valid.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – GR55 ZAFT
Transaction description: Trial balance 9 digit level
Accounting periods to be analyzed: 0 - current, inception to date
Other selection criteria: Period 1 includes period 0 in this report, accounts 2960.XXXX, 3310.3501, 6800.0000, 6800.9997, 4201.0000, 4201.2000, 4208.1000 and 4350.0000, business area, cancelled funds only, exclude AOF 80C0111 & 80C0115.

Analysis/review procedure to be performed: Prepare a work paper demonstrating the relationships listed under standards. Differences must be identified, investigated, and monitored until permanently corrected.

Standards:
1. 2960.XXXX = 3310.3501 + 6800.0000 + 6800.9997
2. 4201.0000 + 4201.2000 + 4208.1000 = 4350.0000
3. 2960.XXXX is less than or equal to 4350.0000 (at the Treasury symbol level)

Thresholds for differences/exceptions:
Month end: Budgetary and proprietary cancelled payable related balances differences: $1
Quarter end: Budgetary and proprietary cancelled payable related balances differences: $1
Year end: Budgetary and proprietary cancelled payable related balances differences: $1

Valid reconciling items: None

Control Activity 7.8: Validate cancelled payables payments and reductions

Purpose of reconciliation: To ensure payments and adjustments properly reduced cancelled payables balances to zero.

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: SAP – FMFG_E_TRANS_REG
Transaction description: Transaction register
Accounting periods to be analyzed: 1 - current, year to date
Other selection criteria: Business area, transaction register 1010.6300 and 2960.0000 by fund
Analysis/review procedure to be performed: Compare transactions recorded in 1010.6300 and 2960.0000 and determine that they agree at the detail level and in total. Differences between these two balances should be due to a difference between balance due per SGL 2960.0000 and the actual payment made per SGL 1010.6300. Investigate and correct any differences that do not relate to the invoice payment.

Standards: Balances in cancelled payables should be reduced to zero when the payment is made or when the contract is closed per office of Procurement and no additional invoice will be received.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Invalid differences between SGL accounts 1010 and 2960: $0

Year end: Invalid differences between SGL accounts 1010 and 2960: $0

Valid reconciling items: None

Control Activity 7.9: Validate cancelled payables balances on closed contracts

Purpose of reconciliation: To ensure cancelled payable balances were properly reduced when contracts were closed out.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers (exclude NMO)

Procedures/data sources:

Transaction code: SAP – GR55 ZFUN

External data source: Contract Close out Report from Procurement and master cancelled payable tracking spreadsheet

Transaction description: Trial balance by fund

Accounting periods to be analyzed: 0 - current, inception to date

Other selection criteria: Business area, trial balance account 2960.XXXX

Analysis/review procedure to be performed: Compare the contracts on the contract close out report and compare to the cancelled payables schedule (Control Activity 7.6) and ensure there are no balances open related to closed contracts (closed contracts would not be on the report). Differences must be identified, investigated, and monitored until permanently corrected.

Standards: There should be no cancelled payables on closed contracts.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Cancelled payables on closed contracts: $0

Year end: Cancelled payables on closed contracts: $0

Valid reconciling items: None

Control Activity 7.11: Validate grant accruals

Purpose of reconciliation: To determine grant accruals are reasonable.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Agency Consolidated

Procedures/data sources:

Transaction code: SAP – GR55 ZAOF
Transaction description: Trial balance by Treasury symbol
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area
Analysis/review procedure to be performed: Prepare a schedule that supports the calculation and amounts posted for grant accruals. Explain the basis for the calculation and demonstrate that the accrual reconciles to balances reported. Determine that the liability is recorded for the difference between actual grant expense and the amount reported as disbursed per the HHS report of grant advances and disbursements.

Standards: Grant accruals should be supportable.

Thresholds for differences/exceptions:

Month end: Grant accrual balances are supported and reconciled to detail: Yes
Quarter end: Grant accrual balances are supported and reconciled to detail: Yes
Year end: Grant accrual balances are supported and reconciled to detail: Yes

Valid reconciling items: None

Control Activity 7.12: Validate unfunded leave

Purpose of reconciliation: To determine unfunded leave accruals are supported.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

External data source: FPPS Data Mart
Transaction code: SAP – GR55 ZFUN
Transaction description: NASA Unfunded Leave Report, Trial balance by fund
Accounting periods to be analyzed: 0-current period
Other selection criteria: Business Area, 2220.9996 equals the NASA Unfunded Leave Report
Analysis/review procedure to be performed: Prepare a schedule that supports the calculation and amounts posted for unfunded leave related accruals. Explain the basis for the calculation and demonstrate that the accrual reconciles to balances reported.

Standards: Unfunded leave accruals should be supportable. At the start of each fiscal year, the beginning balance in the Unfunded Leave Liability should be reclassified from the prior fiscal year funds to the current fiscal year funds.

Thresholds for differences/exceptions:

Month end: Difference between amounts accrued by fund and source documentation: $1
Quarter end: Difference between amounts accrued by fund and source documentation: $1
Year end: Difference between amounts accrued by fund and source documentation: $1

Valid reconciling items: None

Control Activity 7.13: Validate Federal Employee Compensation (FECA)

Purpose of reconciliation: To ensure agency actuarial liability for future workers' compensation benefits is consistent with Agency amount reported by the Department of Labor.

Frequency: Annually

Roles and Responsibilities:

Preparer/Approver: Agency

Procedures/data sources:

Transaction code: SAP - GR55 Z5OC

Transaction description: Trial balance by Treasury symbol

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area 01 only, 2650.0000, and 7600. 0000

Analysis/review procedure to be performed: Use amounts provided by the Dept of Labor (DOL). The amounts can be found at www.dol.gov/ocfo/publications.

Standards: Unfunded leave and FECA accruals should be supportable.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: N/A

Year end: FECA liability balances are supported and reconciled to detail: Yes

Valid reconciling items: None

Control Activity 7.14: Validate Imputed Costs – Employee Benefits

Purpose of reconciliation: To determine there is support for imputed costs recorded that relate to employee benefits. The amounts remitted by Agencies to the Office of Personnel Management by and for benefit-covered employees do not generally cover the actual cost of the benefits those employees will receive after their careers are over. As a consequence, agencies must recognize an "imputed" cost equal to the difference between the true cost of providing future benefits to their employees and the employee and employer contributions they remit to OPM. The imputed cost relates to for Civil Service Retirement System, Federal Employees Retirement System, Federal Employees Health Benefits Program and the Federal Employees' Group Life Insurance Program and is computed using reports generated by the Department of Interior and cost factors supplied by OPM. The imputed cost is recorded in Business Area 01 as a charge to standard general ledger account 6730.0000. An "imputed financing source" is also recognized in an amount equal to the imputed cost and is recorded as a credit to account 5780.1000.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Agency Consolidated

Procedures/data sources:

Transaction code: SAP - GR55 Z5OC

Transaction description: Trial balance by Treasury symbol

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area 01

Analysis/review procedure to be performed: Prepare a schedule utilizing the Imputed Costs documentation received from NEACC that supports the calculation and amounts posted for imputed costs incurred.

Standards: Imputed costs recorded should be supportable.

Thresholds for differences/exceptions:

Month end: N/A

Quarter end: Imputed cost balances for employee benefits are supported and reconciled to detail: Yes

Year end: Imputed cost balances for employee benefits are supported and reconciled to detail: Yes

Valid reconciling items: None

Control Activity 7.15: Validate Imputed Costs – Judgment Fund

Purpose of reconciliation: To determine there is support for imputed costs recorded that relate to the judgment fund. The Judgment Fund pays many judicially and administratively ordered monetary awards against the United States and other amounts owed under compromise agreements negotiated by the Department of Justice (DOJ) in settlement of claims arising under actual or imminent litigation. The non-reimbursable payments paid on behalf of NASA are imputed costs. Information relative to the Judgment imputed costs is provided by DOJ.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Agency Consolidated

Procedures/data sources:

Transaction code: SAP - GR55 Z6OC

Transaction description: Trial balance by Treasury symbol

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area 01

Analysis/review procedure to be performed: Prepare a schedule that supports the calculation and amounts posted for imputed costs. Explain the basis for the calculation and demonstrate that the imputed costs reconciles to the general ledger balances.

Standards: Imputed costs recorded should be supportable.

Thresholds for differences/exceptions:

Month end: N/A
Quarter end: Imputed cost balances for judgment fund are supported and reconciled to detail: Yes
Year end: Imputed cost balances for judgment fund are supported and reconciled to detail: Yes

Valid reconciling items: None

Control Activity 7.16: Contingent Liabilities

Purpose of reconciliation: To review unasserted claims and other legal activity to determine whether any contingent liabilities should be disclosed/recorded.

Frequency: Quarterly (3rd & 4th)

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: Not applicable
Transaction description: Not applicable
Accounting periods to be analyzed: As of 3rd & 4th quarter end
Other selection criteria: All centers
Analysis/review procedure to be performed: Obtain a schedule of open litigation and claims from Legal Counsel and review the status to determine whether a contingent liability exists and needs to be disclosed/recorded.

Standards: Contingent liabilities that meet the criteria labeled "probable" should be disclosed/recorded.

Thresholds for differences/exceptions:

Month end: N/A
Quarter end: Contingent liabilities reviewed and recorded if probable: Yes

Year end: Contingent liabilities reviewed and recorded if probable: Yes

Valid reconciling items: None

Control Activity 7.17: Validate funded leave

Purpose of reconciliation: To ensure funded leave accruals are recorded monthly and match the unfunded leave report.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver WCF & I3P (NSSC), SEWP (GSFC)

Procedures/data sources:

External data source: FPPS Data Mart - NASA HQ R426 Unfunded Leave

Transaction code: SAP – GR55 ZFUN
Transaction description: NASA Unfunded Leave Report, Trial balance by fund
Accounting periods to be analyzed: 0- current period
Other selection criteria: SGL 2210.0000, Application of Funds 80X4546 - WCF equals the NASA Unfunded Leave Report, Application of Funds SEWX02016R (GSFC)
Analysis/review procedure to be performed: Prepare a schedule that supports the calculation and amounts posted for funded leave related accruals. Explain the basis for the calculation and demonstrate that the accrual reconciles to balances reported.

Standards: Funded leave accruals should be supportable.

Thresholds for differences/exceptions:

Month end: Funded leave liability balances are supported and reconciled to detail: Yes
Quarter end: Funded leave liability balances are supported and reconciled to detail: Yes
Year end: Funded leave liability balances are supported and reconciled to detail: Yes

Valid reconciling items: None

Chapter 8: Cumulative Results

Financial statement line items:

Cumulative Results of Operations – Balance Sheet, Statement of Changes in Net Position

General ledger accounts comprising the line items:

3310.3501	Cumulative Results of Operations Future Funding Req.
3310.3730	Cumulative Results of Operations-Invested Capital
3310.3740	Cumulative Results of Operations-All Other

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: (SFFAS #7)

Cumulative results balances should be the collective total of the activities of NASA to date.

Control Activity 8.2: Cancelling funds balance validations (year-end preparation process)

Purpose of reconciliation: To ensure cancelling funds are closed out properly at the document level on or before the year of the cancellation.

Frequency: Annually

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: GR55-ZFUN

Transaction description: NASA Accounts by Fund
Accounting periods to be analyzed: 0 - current
Other selection criteria: Business area, cancelling funds only, Accounts 1310.0000, 1410.0000, 1410.4000, 2310.0000, 2110.1000, 2110.9000, 4221.0000, 4222.0000, 48XX.XXXX
Analysis/review procedure to be performed: Review trial balances and detailed records of transactions/open balances (if necessary) in the following proprietary and budgetary accounts: 1310.0000, 1410.0000, 1410.4000, 2310.0000, 2110.1000, 2110.9000, 4221.0000, 4222.0000, 48XX.XXXX and any other account that involves customers and vendors. Ensure that all balances are closed out at the account, business area, fund and trading partner levels by the end of the fiscal year of the cancellation.

Standards:

1. Cancelling fund balances reduced from account 2110 and re-established as cancelled payables in account 2960 cannot exceed the balance remaining in SGL account 4650 at 9/30.
2. Cancelling funds will no longer conduct business after year end. All balances related to customers/vendors must be removed from the fund at the transaction level.

Thresholds for differences/exceptions:

Month end: N/A
Quarter end: N/A
Year end: Balances in any vendor or customer accounts (at the business area, fund and trading partner level : $1

Valid reconciling items: None

Chapter 9: Resources

Financial statement line items:

Unexpended Appropriations – Balance Sheet
Appropriations Used – Statement of Changes in Net Position
Appropriations Received – Statement of Changes in Net Position
Appropriations Transferred In/Out – Statement of Changes in Net Position
Appropriation – Statement of Budgetary Resources
Recoveries of Prior Year Obligations – Statement of Budgetary Resources

General ledger accounts comprising the line items:

3100.0000	Unexpended Appropriation - Cumulative
3101.0000	Unexpended Appropriations - Appropriations Received
3102.0000	Unexpended Appropriations - Transfers In
3103.0000	Unexpended Appropriations - Transfers Out
3106.0000	Unexpended Appropriations - Adjustments
3107.0000	Unexpended Appropriations - Used
41XX.0000- 4399.0000	Budgetary resource accounts
4400.0000-4999.0000	Budgetary status accounts
5700.0000	Expended Appropriations

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect potential misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: (SFFAS #7)

The recognition and measurement of budgetary resources should be based on budget concepts and definitions contained in OMB Circulars A-11 and A-34. In addition, the reporting entity should provide this information for each of its major budget accounts as supplementary information. Small budget accounts may be aggregated.

Unexpended appropriations should be reduced for appropriations used and adjusted for other changes in budgetary resources, such as rescissions and transfers. The net increase or decrease in unexpended appropriations for the period should be recognized as a change in net position of the entity.

Transfers-in should be recognized as an additional financing source in the agency's result of operations for the period.

Transfers-out should be recognized as a decrease in the result of operations for the period

If material, the net position balances attributable to earmarked funds are reported separately from all other funds. Beginning balances shall agree with the amounts reported as net position on the prior year's balance sheet.

Control Activity 9a.1: Reconcile SAP appropriation resources to SF-132 (Agency)

Purpose of reconciliation: To ensure that appropriation related resources recorded in SAP are consistent with amounts approved by the Office of Management and Budget.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Business Area 01

Procedures/data sources:

External data source: Approved SF132, Non-expenditure Transfers (SF-1151) and Treasury Warrant (FMS Form 6200)
Transaction code: SAP - GR55 Z6AF
Transaction description: Trial balance for Ledger 95
Accounting periods to be analyzed: 0 - current
Other selection criteria: Exclude Canceled funds
Analysis/review procedure to be performed: Validate that amounts recorded in the general ledger by Treasury symbol are consistent with amounts in the approved SF132 as follows:

- Accounts 4119 and 1010.4119 are consistent with line 3A1
- Accounts 4170, 4190, 3102, and 3103, 1010.3102 and 1010.3103 are consistent with line 4C
- Accounts 4392, 4393, 3106, and 1010.3106 are consistent with line 6B

Standards: Amounts recorded in SAP should equal amounts approved for spending.

Thresholds for differences/exceptions:

Month end: Difference between approved SF-132 specific line totals and SAP appropriation balances: $0

Quarter end: Difference between approved SF-132 specific line totals and SAP appropriation balances: $0

Year end: Difference between approved SF-132 specific line totals and SAP appropriation balances: $0

Valid reconciling items: None

Control Activity 9a.2: Reconcile resources to status of Budgetary Resources (GTAS Edits 2, 22, 23, 24, and 25)

Purpose of reconciliation: To determine that budgetary resource accounts equal status of budgetary accounts by fund.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select BUDGET

Transaction description: Reconciliation of budgetary resources to status

Accounting periods to be analyzed: 0 - current, inception to date

Other selection criteria: Business area or leave blank for NASA total, include cancelled funds

Analysis/review procedure to be performed: Review current year report (balances are carried forward) and determine if there are any differences at the fund level. Investigate and correct differences

Standards: 4000.0000 to 4399.0000 = 4400.0000 to 4999.0000

Thresholds for differences/exceptions:

Month end: Differences between budgetary resources and status balances at the fund level: $0

Quarter end: Differences between budgetary resources and status balances at the fund level: $0

Year end: Differences between budgetary resources and status balances at the fund level: $0

Valid reconciling items: None

Control Activity 9a.4: Reconcile resources in FI to FM

Purpose of reconciliation: To ensure subsidiary ledgers for resources (FM) reconcile to the general ledger account balances (FI).

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID FMFI_RESOU, Variant FY16 FMFI RES

Transaction description: Reconciliation of FM-FI Budgetary Resources

Accounting periods to be analyzed: (MSFC & GRC) Fiscal year 2002 through Previous Fiscal year - periods 1 – 12 (All Other Centers); Fiscal year 2003 through Previous Fiscal year - periods 1 – 12; Current Fiscal year - periods 1 – current reporting period. Run each year separately and then net the totals

Other selection criteria: Centers and Business Area 01, direct funds only, excluding cancelled funds

Analysis/review procedure to be performed: Compare FM to FI by fund. Investigate and correct differences. Instructions for performing the review can be found on the EPSS.

Standards: FM and FI resources should be in balance.

Thresholds for differences/exceptions:

Month end: Differences in FM-FI resources (Agency cumulative total): $1

Quarter end: Differences in FM-FI resources (Agency cumulative total): $1

Year end: Differences in FM-FI resources (Agency cumulative total): $1

Valid reconciling items: None

Control Activity 9a.6: Reconcile proprietary and budgetary expended appropriation accounts (GTAS Edit 32)

Purpose of reconciliation: To validate postings for the two expended appropriation accounts are consistent.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID: EXPENDAPPR

Transaction description: Reconciliation of expended appropriation accounts 3107 and 5700

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, cancelled funds should be included, reimbursable funds should be excluded

Analysis/review procedure to be performed: Review reconciliation. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: 3107.0000 = 5700.0000

Thresholds for differences/exceptions:

Month end: Differences in 3107.0000 versus 5700.0000: $0

Quarter end: Differences in 3107.0000 versus 5700.0000: $0

Year end: Differences in 3107.0000 versus 5700.0000: $0

Valid reconciling items: None

Control Activity 9a.7.a: Monitor Available Budget in Expired Reimbursable Agreements

Purpose of reconciliation: To monitor available budget in expired reimbursable agreements to ensure balances are not left at the commitment line level.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – ZAR_SOSTAT, SAP - ZFI_BUDGET

Transaction description: Sales Order Status Report; Budget Status-Non Full Cost: Selection

Accounting periods to be analyzed: 0 - current, inception to date

Other selection criteria: Business area, Unexpired Reimbursable Funds (Excluding NSSC and I3P Working Capital Funds), Expiration date of the agreement (the sooner of: the customer's funding expiration date *or* the period of performance expiration date).

Analysis/review procedure to be performed: Run the ZAR_SOSTAT report to determine agreements with an expiration date of over 60 days. Utilize SAP – ZFI_BUDGET to ensure the available budget is at the ALLOBJECTS commitment item level.

Standards: No obligations may occur after the period of performance expiration date, or the customer's funding expiration date, whichever is sooner.

Exception: Obligation can be adjusted for valid costs incurred but not recorded prior to the expiration of the reimbursable agreement. For example: travel expenses.

Thresholds for differences/exceptions:
Month end: Available budget balance at the commitment line level for reimbursable agreements with an expiration greater than 60 days from this reporting period: $0
Quarter end: Available budget balance at the commitment line level for reimbursable agreements with an expiration greater than 60 days from this reporting period: $0
Year end: Available budget balance at the commitment line level for reimbursable agreements with an expiration greater than 60 days from this reporting period: $0

Control Activity 9a.7.b: Reconcile Customer Sales Order Report to the General Ledger

Purpose of reconciliation: To ensure that customer sales orders recorded in SAP agree to the Standard General Ledger.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: SAP – RFMFGRCN_RP1, Select L95SOFMFI1
Transaction Description: Reimbursable Sales Order Reconciliation
Accounting periods to be analyzed: 1- current, year to date
Other selection criteria: Select Business Area
Analysis/review procedure to be performed: Validate the amounts recorded in general ledger accounts 4221, 4222, 4251, 4252, 4253 and 4902.4253 agree to the sales order amount

Standards: Sales Order balances agree to the SAP general ledger balances.

Thresholds for differences/exceptions:

Month end: Differences between Sales Order Report and SAP general ledger balances: $1

Quarter end: Differences between Sales Order Report and SAP general ledger balances: $1

Year end: Differences between Sales Order Report and SAP general ledger balances: $1

Valid reconciling items: None

Control Activity 9b.1a: Reconcile anticipated collection balances

Purpose of reconciliation: To ensure anticipated collection authority is accounted for properly.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Business Area 01

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID ANTICPCOLL

Transaction description: Anticipated Collection Reconciliation

Accounting periods to be analyzed: 1 - current, year to date

Other selection criteria: Business area, cancelled funds should be included

Analysis/review procedure to be performed: Review reconciliation. Investigate and correct and differences. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Standards: 4060.0000 + 4070.0000 = 4590.2000.

Thresholds for differences/exceptions:

Month end: Difference in anticipated resource versus authority status account: $0

Quarter end: Difference in anticipated resource versus authority status account: $0

Year end: Difference in anticipated resource versus authority status account: $0

Valid reconciling items: None

Control Activity 9b.1b: Reconcile anticipated recovery authority balances

Purpose of reconciliation: To ensure recovery authority is accounted for properly.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers/Business Area 01

Procedures/data sources:
Transaction code: SAP - RFMFGRCN_RP1, select Rule ID ANTICRECOV
Transaction description: Anticipated Recovery Reconciliation
Accounting periods to be analyzed: 1 - current, year to date
Other selection criteria: Business area, cancelled funds should be included
Analysis/review procedure to be performed: Review reconciliation. Investigate and correct any differences. Where exceptions cannot be corrected by monthly/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Standards: 4310 = 4590.1000.

Thresholds for differences/exceptions:
Month end: Difference in anticipated resource versus authority status accounts: $0
Quarter end: Difference in anticipated resource versus authority status accounts: $0
Year end: Difference in anticipated resource versus authority status accounts: $0

Valid reconciling items: None

Control Activity 9b.1c: Reconcile anticipated reimbursable authority balances

Purpose of reconciliation: To ensure reimbursable authority is accounted for properly.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID ANTICREIMB
Transaction description: Anticipated Reimbursable Reconciliation
Accounting periods to be analyzed: 1 - current, year to date
Other selection criteria: Business area, reimbursable funds only, cancelled funds should be included
Analysis/review procedure to be performed: Review reconciliation. Investigate and correct any differences. Where exceptions cannot be corrected by month/quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Standards: 4210.0000 = 4590.0000 + 4590.2000

Thresholds for differences/exceptions:

Month end: Difference in anticipated reimbursable resource versus authority status accounts: $0
Quarter end: Difference in anticipated reimbursement resource versus authority status account: $0
Year end: Difference in anticipated reimbursement resource versus authority status account: $0

Valid reconciling items: None

Control Activity 9c.1: Anticipated recoveries recorded in the general ledger to the SF132 (Agency)

Purpose of reconciliation: To determine that amounts recorded in the general ledger are the same as amounts authorized.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Agency

Procedures/data sources:

External data source: Approved SF132
Transaction code: SAP - ZFI-ANTRECOV

Transaction description: Anticipated Recoveries Monitoring Report
Accounting periods to be analyzed: 1 - current, year to date
Other selection criteria: Budget Distribution View, leave other selections blank for NASA total
Analysis/review procedure to be performed: Reconcile anticipated recoveries to the totals authorized on the SF132. Differences must be identified, investigated, and monitored until permanently corrected.

Standards: Amounts on the ZFI_ANTRECOV report should equal amounts approved on the SF132

Thresholds for differences/exceptions:
Month end: N/A
Quarter end: Differences between SF132 and SAP for anticipated recoveries: $1
Year end: Differences between SF132 and SAP for anticipated recoveries: $1

Valid reconciling items: None

Control Activity 9c.4: Validate recovery accounting

Purpose of reconciliation: Review downward adjustments each month to ensure that only valid adjustments are recorded. Also, to ensure that adjustment amounts that are not true recoveries are corrected with a Journal Voucher.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: SAP - FMFG_E_TRANS_REG
Transaction description: Transaction Register
Accounting periods to be analyzed: Current
Other selection criteria: Unexpired funds in the second or subsequent year, trial balance accounts 4871.0000, 4971.0000, 4872.0000, and 4972.0000.
Analysis/review procedure to be performed: Sort the transaction register debits in descending order and review the validity of the downward adjustments greater than or equal to $5,000.

Standards: Recoveries should not be recorded on the first year of an unexpired fund and/or any expired funds. Additionally, neither downward adjustments nor recoveries should be recorded on offsetting moves between PLIs within the same procurement instrument.

Thresholds for differences/exceptions:

Month end: Amount of Downward adjustments which are not properly recorded: $5000
Quarter end: Amount of Downward adjustments which are not properly recorded: $5000
Year end: Amount of Downward adjustments which are not supported: $5000

Valid reconciling items: None

Control Activity 9c.5: Reconcile recoveries to amounts adjusted to anticipated authority

Purpose of reconciliation: To determine that anticipated authority was reduced by the same dollar total as the recoveries recorded for unexpired funds.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID DOWNWARDAD, Variant 16 DOWNWARD
Transaction description: Recoveries Reconciliation
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Business area, unexpired multi-year funds in second or subsequent year of availability.
Analysis/review procedure to be performed: Review the reconciliation. Investigate and correct all differences.

Standards: 4310.0000 = 4871.0000+4971.0000+4872.0000+4972.0000

Thresholds for differences/exceptions:

Month end: Recoveries versus reductions in anticipated amounts: $ 0
Quarter end: Recoveries versus reductions in anticipated amounts: $0
Year end: Recoveries versus reductions in anticipated amounts: $0

Valid reconciling items: None

Control Activity 9c.6: Compare anticipated recovery authority to anticipated recoveries realized

Purpose of reconciliation: To ensure that NASA (Headquarters and the Centers) is monitoring/managing the status of anticipated recoveries.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP – ZFI_ANTRECOV
Transaction description: Anticipated Recoveries Monitoring Report
Accounting periods to be analyzed: 1 - Current, year to date
Other selection criteria: Remaining Recoveries View, Business area or leave blank for NASA total
Analysis/review procedure to be performed: Review current year report to ensure the 4310 general ledger account by Application of Fund (AoF) is not abnormal. Centers are responsible for monitoring the report and must ensure that verification is performed before an amount is de-obligated and re-obligated. If a de-obligation causes an abnormal balance in account 4310, the amount cannot be re-obligated until there is a sufficient re-allocation of anticipated recovery authority in place. To accomplish this, Centers are required to submit an authority (reapportionment) request to NASA OCFO's Budget Division. To prevent a potential Anti-Deficiency Act violation, there are SAP system controls in place which will prevent any re-obligation activity from occurring until the reapportionment has been accomplished. Investigate and correct issues.

Standards: The downward adjustments column (anticipated recoveries realized) should be less than or equal to the Budget column (anticipated recovery authority), such that the 4310 column does not reflect a negative balance. Transactions that are not true recoveries should have a JV posted to correct the 4310 and downward adjustment accounts.

Thresholds for differences/exceptions:

Month end: Amount by which realized recoveries exceed anticipated recovery authority at the AoF level: $0
Quarter end: Amount by which realized recoveries exceed anticipated recovery authority at the AoF level: $0

Year end: Amount by which realized recoveries exceed anticipated recovery authority at the AoF level: $0

Valid reconciling items: None

Chapter 10 Purchase Orders/Obligations/Unobligated Balances

Financial statement line items:

Obligations Incurred – Statement of Budgetary Resources
Unobligated Balance – Statement of Budgetary Resources
Gross Outlays – Statement of Budgetary Resources
Unpaid Obligations – Statement of Budgetary Resources

General ledger accounts comprising the line items:

4610.0000 – 4610.9996	Allotments Realized Resources
4650.0000 – 4650.9996	Allotments Expired Authority
4700.0000 – 4700.9996	Commitments
4801.0000	UDO- Obligations, Unpaid
4801.1000	UDO - Obligations, Unpaid beginning bal.
4802.0000	UDO- Obligations, Prepaid/Advanced
4802.1000	UDO - Paid/Prepaid/Advance Beg balance
4831.0000	UDO - Obligations Transferred, Unpaid
4832.0000	UDO - Transferred (Prepaid/Advanced)
4871.0000	Recoveries on Obligations, Unpaid
4872.0000	Recoveries on Obligations, Paid
4881.0000	Upward Adj. on Obligations, Unpaid
4882.0000	Upward Adjustments on Obligations, Paid

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives:

The recognition and measurement of budgetary resources should be based on budget concepts and definitions contained in OMB Circulars A-11 and A-34. In addition, the reporting entity should provide this information for each of its major budget accounts as supplementary information. Small budget accounts may be aggregated.

Control Activity 10.1: Validate amounts on procurement documents reconcile with SAP balances

Purpose of reconciliation: To validate obligation balances on open contracts in SAP to procurement documents.

Frequency: Quarterly

Roles and Responsibilities:
Preparer/Reviewer: Centers

Note: Effective review requires finance personnel to have access to source documentation that supports the entry of a valid obligation into SAP. Exception validation needs to be done in collaboration with Procurement. Exception validation includes items for which there is no support available in Finance to complete the required execution of this control activity. Procurement and/or the center are required to keep valid source documentation that validates the entry into SAP general ledger obligation accounts.

Procedures/data sources:

Transaction code: SAP – ME23N; BOBJ - PRRPT24
Transaction description: Display Purchase Order, Uncosted/Undisbursed Obligations & Closeout Tracking – Inception to date
Accounting periods to be analyzed: Run at the end of November, February, May, and August.
Other selection criteria: Business area, top ten contracts/purchase orders based on ITD undisbursed obligations with no activity for the previous 12-month period.
Analysis/review procedure to be performed: Validate obligation balances in SAP/BOBJ to source documentation by performing the procedure outlined below:

1. Generate BOBJ - PRRPT24 report for the period to obtain a list of open contracts/purchase orders (not sent to close out). Only include obligations originating from Procurement. At a minimum, the report should contain the following columns: PO Document, Vendor, Validity Start Date, Validity Period End, ITD FI Obs, ITD Cost, ITD Disbursement and ITD Undisbursed Obligations.
2. To identify contracts/purchase orders without activity (obligation, cost, or disbursements) for the fiscal year, generate the same report as described in #1 above for the same period in the prior year,

and compute a difference for the ITD FI Obs, ITD Cost, and ITD Disb columns to identify the PO documents with no activity for the previous 12-month period.

3. Sort the contracts/purchase orders with no activity (the list obtained in step #2) to identify the ten contracts with the highest ITD Undisbursed Obligations with no activity for the previous 12-month period. Eliminate all contracts/purchase orders sent to closeout. When performing the fourth quarter review, consider whether your sample would have changed if period 12 was included. Add a comment to the report regarding this consideration. However, do not report differences that did not appear on the August report as exceptions.
4. Add columns to the above report for (i) Verified (yes or no), (ii) In Balance (yes or no), (iii) Reason for Out of Balance (if applicable), (iv) Contracting Officer and (v) Verified period of performance (yes or no). ITD obligations and period of performance in BOBJ/SAP (ME23N) should agree to the source documentation.
5. Investigate, explain and correct any differences identified.

Standards: Purchase order data in SAP should be supported by procurement documents.

Thresholds for differences/exceptions:

Month end: N/A
Quarter end: Difference between source documents and general ledger balances for top ten open contracts: $1
Year end: Difference between source documents and general ledger balances for top ten open contracts: $1

Valid reconciling items: None

Control Activity 10.2: Review the aging of open obligations

Purpose of reconciliation: Validate that obligation balances that have been dormant for 6 months or more reconcile to source documentation.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Note: Effective review requires finance personnel to have access to source documentation that supports the entry of a valid obligation into SAP. Exception validation needs to be done in collaboration with Procurement/Resource Managers. Exception validation includes items for which there is no support available in Finance to complete the required execution of this control activity. Procurement and/or the Center Finance Department are required to keep valid source documentation that validates the entry into SAP general ledger obligation accounts.

Procedures/data sources:

Transaction code: SAP - ZFI_AGING48XX, GR 55 ZFUN, or GR 55 Z002
Transaction description: 48XX Account Aging; NASA Accounts by Fund – Period, NASA Account Balance
Accounting periods to be analyzed: 0 - current, inception to date
Other selection criteria: Business area, vendor (1 to ZZZZZ)
Analysis/review procedure to be performed: The report ages purchase orders based on the date of last activity. The report should be reconciled to the trial balance using GR55 ZFUN (accounts 48XX.XXXX; periods 0 - current). If there is no activity in a 6 month period shown for an individual purchase order line item on the report, Finance should provide the report to procurement to validate the purchase order line items without activity. These procedures should be performed for the 10 largest dollar value purchase orders line items. Add columns on report to document work performed in confirming the obligation is still valid with an explanation. Retain a copy of relevant correspondence with Procurement/Resources backing up confirmation.

Standards: Obligations should be validated and supportable.

Thresholds for differences/exceptions:

Month end:
A: N/A
B: N/A
Quarter end:
A: Differences between obligation aging report and general ledger balances: $1
B: Dollar amount of top 10 aging obligations not validated by source documents: $1
Year end:
A: Differences between obligation aging report and general ledger balances: $1
B: Dollar amount of top 10 aging obligations not validated by source documents: $1

Valid reconciling items: None

Control Activity 10.3: Review of object class (commitment item) assigned to obligations

Purpose of reconciliation: To determine that the object class (commitment item) on obligations is consistent with the contract or grant.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: BOBJ - PRRPT33
Transaction description: POs by PLI/ALI - FY
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Plant
Analysis/review procedure to be performed:

Review the report. Identify and correct any Grants (purchasing document type YG) not referencing Material Groups IC (Grants, subsidies and contributions) or ID (Training provided under Grants and Cooperative Agreements). Identify and correct any Cooperative Agreements (purchasing document type YH) not referencing Material Groups IC, ID, or A (Research and Development). Further, review Vendors for all Cooperative Agreements to see if the material group is correct: If the Vendor is a commercial entity, the material group must be A; if the Vendor is a noncommercial entity, the material group must be IC or ID. Identify and correct any non Grant and Cooperative Agreement purchasing document types (all purchasing document types other than YG and YH) referencing Material Groups IC or ID.

Standards: Object classes assigned to a transaction (via a commitment item) should be consistent with the contract or grant document.

Thresholds for differences/exceptions:

Month end: Count of Contracts or Grants with inconsistent object classification: 0
(Note: Report the Dollar Value in the explanation field of the CMP Matrix.)
Quarter end: Count of Contracts or Grants with inconsistent object classification: 0
(Note: Report the Dollar Value in the explanation field of the CMP Matrix.)
Year end: Count of Contracts or Grants with inconsistent object classification: 0
(Note: Report the Dollar Value in the explanation field of the CMP Matrix.)

Valid reconciling items: None

Control Activity 10.4: Validate other costs estimates

Purpose of reconciliation: To resolve all other cost reported on the GENRPT17 report at the contract and detail level, as appropriate, so that Procurement and/or Resource Analysts can take necessary actions.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: BOBJ - GENRPT17
Transaction description: –Other Cost Aging
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, 533 reportable contracts
Analysis/review procedure to be performed: All cost on the GENRPT17 report at the contract and detail level should be reported on a letter sent to the Resource Managers, if applicable and Procurement. For all cost identified on GENRPT17, each NASA Center should then ensure funding is added to the contract the following month, so that the other cost can be recorded in the accounts for the following month end. Use the GENRPT17 to determine if you have cost in excess of obligations which are 60 days or older.

Standards: Material timing differences due to the processing of other cost related transactions against a purchase order should be recorded quarterly.

Thresholds for differences/exceptions:

Month end: N/A
Quarter end:
A: Contractor Cost Report (CCR) Administrators shall request information from Resource Managers/Procurement/Other Responsible Areas and review explanations of causes and corrective actions taken to add funding and resolve all Contract cost: Yes
B: Dollar value of cost in excess of obligations which are 60 days or older: $1
Year end:
A: Contractor Cost Report (CCR) Administrators shall request information from Resource Managers/Procurement/Other Responsible Areas and review explanations of causes and corrective actions taken to add funding and resolve all Contract cost: Yes
B: Dollar value of cost in excess of obligations which are 60 days or older: $1

Valid reconciling items: None

Control Activity 10.5: Validate NF 533 other cost and downward adjustments entry, and reversal.

Purpose of reconciliation: To validate and ensure that all NF 533 other cost and downward adjustments were properly recorded and reversed.

Frequency: 10.5a: (December, March, June, and September), 10.5b: (January, April, July and October)

Roles and Responsibilities:
Preparer/Reviewer: Centers

Procedures/data sources:
Transaction code: BOBJ - GENRPT15 - SAP – GR55 ZFUN, SAP – FMFG_E_TRANS_REG
Transaction description: Other Cost – Reconciliation - NASA Accounts by Fund, Federal Transaction Register
Accounting periods to be analyzed: Current Period/Fiscal Year - Current Period
Other selection criteria: Plant (Center) for 533 reportable contracts - Business area, SGL accounts 2110.9998 and 6100.9998.
Analysis/review procedure to be performed: Review and validate all other cost and downward adjustments on the GENRPT15 report to ensure that they were properly recorded in SAP via journal vouchers (JV). As part of this validation process, the associated budgetary SGL account postings should be reviewed using the Federal Transaction Register. The review is also to ensure that the prior month's JVs were reversed.

Standards: Other cost and downward adjustments journal vouchers are supported by the monthly GENRPT15 report. Additionally, prior month journal vouchers were reversed by the 3rd business day of the current month.

Thresholds for differences/exceptions:
Month end: N/A
Quarter end:

A. Other Cost and Downward Adjustments on GENRPT15 not properly recorded: $0
B. Other Cost and Downward Adjustments JVs properly reversed: Yes

Year end:

A. Other Cost and Downward Adjustments on GENRPT15 not properly recorded: $0
B. Other Cost and Downward Adjustments JVs properly reversed: Yes

Valid reconciling items: None

Control Activity 10.6a: Monitor cancelling undisbursed obligations on procurement purchasing documents

Purpose of reconciliation: To monitor undisbursed costs and obligations in funds that are cancelling on procurement purchasing documents to ensure balances are cleared before the cancellation.

Frequency: Not Applicable (October – March); Monthly (April -September)

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:
Transaction code: BOBJ – PRRPT27
Transaction description: Purchase Orders in Cancelling Funds – ITD ALI/PLI Detail
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, Fund Reversal Date should be September 30 of the current first year.
Analysis/review procedure to be performed: Review and monitor the balances of open obligations for procurement purchasing documents in cancelling funds to ensure balances are resolved at the end of the fiscal year before the fund cancels. Balances should be provided to procurement and resources analysts for review and comment.

Standards: Balances at the end of the fiscal year are zero.

Thresholds for differences/exceptions:
Month end: Report provided to procurement/ resources analysts for review: Dollar value provided for validation: Yes
Quarter end: Report provided to procurement/ resources analysts for review: Dollar value provided for validation: Yes
Year end: Obligation balances in cancelling funds: $1

Valid reconciling items: None

Control Activity 10.6b: Monitor cancelling undisbursed obligations on travel documents

Purpose of reconciliation: To monitor travel undisbursed costs and obligations in funds that are cancelling to ensure balances are cleared before the cancellation.

Frequency: Not Applicable (October – March); Monthly (April -September)

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: BOBJ – Travel – Financial Management Default View (ZMN_TRV_FM_G_V200)
Transaction description: Travel – Financial Management Default View
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area, Funds Commitment Document, Fund Reversal Date should be September 30 of the current fiscal year.
Analysis/review procedure to be performed: Review and monitor the balances of open travel obligations in cancelling funds to ensure balances are resolved at the end of the fiscal year before the fund cancels. Exception on the report should be provided to the NSSC with the identified funds commitment document indicating Center or NSSC action (i.e. Outstanding Accruals are Center actions and outstanding Change of Station Obligations are NSSC actions.

Standards: Balances at the end of the fiscal year are resolved.

Thresholds for differences/exceptions:

Month end: Report provided to NSSC for review and comment: Dollar value provided for validation and an estimated resolution date established: Yes
Quarter end: Report provided to NSSC for review and comment: Dollar value provided for validation and an estimated resolution date established: Yes
Year end: Obligation balances in cancelling funds: $1

Valid reconciling items: None

Control Activity 10.7: Review commitments and unobligated balances

Purpose of reconciliation: To ensure that funds are managed properly from a spending standpoint and that commitment balances are reasonable.

Frequency: Quarterly starting in March; Monthly July through September

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: BOBJ – PRRPT30 or BOBJ- PRRPT27

Transaction description: *Status of PRs – PR Age Counts, PRs in Expiring Funds to Review-ITD*

Accounting periods to be analyzed: Inception to date

Other selection criteria: Plant *(*Center*),* Current Date, Fund Expiration Date, Period/Fiscal year

Analysis/review procedure to be performed: Review reports and identify commitments with a release date of over 90 days to be performed 2nd and 3rd quarters through June and with a release date of over 30 days to be performed monthly July through September. Investigate the nature of the commitment and determine whether it is valid and adjustments are necessary. Ensure the balance in this report for expiring funds is zero at the end of the fiscal year.

Standards: Requisitions (commitment) balances in expiring funds need to be zero at the end of Period 12.

Thresholds for differences/exceptions:

Month end: Invalid commitments: $0

Quarter end: Invalid commitments: $0

Year end: Invalid commitments: $0

Control Activity 10.8a: Unobligated balances review in expiring direct funds

Purpose of reconciliation: To monitor the available balances (budget-commitments) on expiring funds to determine that funds are obligated timely.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - GR55 ZFUN or BOBJ - BERPT4

Transaction description: ZFUN: NASA Accounts by Fund; BERPT4: Center View of Unobligated Budget

Accounting periods to be analyzed: 0 - current, inception to date

Other selection criteria: ZFUN: Business area, expiring funds (direct), Accounts 4610.0000 and 4700.0000; BERPT4: Business area, expiring funds (direct)

Analysis/review procedure to be performed: Fund computed unobligated balances (budget minus obligation) should be reviewed and its percentage of budget authority represented (unobligated balance/budget). Amounts in excess of 15% by fund should be researched and explained at the funded program level. Funded program unobligated percentage of fund unobligated balance (funded program unobligated balance/fund unobligated balance) must be computed as described in the threshold below. Investigate and correct any negative balances.

Standards: Total budget in expiring funds should be 99% obligated by the end of the fiscal year that they expire.

Thresholds for differences/exceptions:

Month end (October – June): Funds that have an unobligated percentage of budget in excess of 15% are explained for funded programs having, when combined, at least 95% of the fund unobligated balance: Yes
Quarter end (July – August): Funds that have an unobligated percentage of budget in excess of 15% are explained for all funded programs: Yes
Year end: 99% of total budget consumed in expiring funds: Yes

Control Activity 10.8b: Unobligated balances review in expiring reimbursable funds

Purpose of reconciliation: To monitor the available balances (budget-commitments) on expiring reimbursable funds to determine that funds are effectively managed.

Frequency: Not Applicable (October - June); Monthly (July - September)

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - GR55 ZFUN or BOBJ – BERPT4
Transaction description: ZFUN: NASA Accounts by Fund; BERPT4: Funds Status by Fund or Center View of Unobligated Budget Report
Accounting periods to be analyzed: 0 - current, inception to date
Other selection criteria: ZFUN: Business area, expiring funds (reimbursable), Accounts 4610.0000 and 4700.0000; BERPT4: Business area, expiring funds (reimbursable)
Analysis/review procedure to be performed: Fund computed unobligated balances (budget-obligation) should be reviewed. Amounts that have not decreased from the July report should be researched and explained at the fund level.

Standards: Total budget in expiring reimbursable funds should be 100% obligated by the end of the fiscal year that they expire.

Thresholds for differences/exceptions:

Month end: July: Report provided to reimbursable team for review: Yes
August: Unobligated balances that have not decreased from the July report by fund have been researched and explained: Yes

Year end: 0% available budget remaining at funded program level in expiring reimbursable funds: Yes

Valid reconciling items: None

Control Activity 10.9: Review of Procurement Instruments in Close-out

Purpose of reconciliation: To validate obligated balances in SAP on procurement instruments in close-out.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: BOBJ- PRRPT24 SAP - ME23N (Financial Data tab)

Transaction description: Uncosted/Undisbursed Obligations & Closeout Tracking – Inception-to-date or Total Obligations - Inception-to-Date or Purchase Orders by Purchase Order Line Item/Accounting Line Item – Inception-to-date

Accounting periods to be analyzed: Inception-to-date (ITD) (Procurement instruments in close-out at month end)

Other selection criteria: Business area, sent to close-out date populated/procurement instruments in close-out only

Analysis/review procedure to be performed:

1. Generate the BOBJ report to identify all open procurement instruments that are in close-out (i.e., sent to close-out date is populated). At a minimum, the report should contain the following columns: Document Number, Vendor, Validity Start Date, Validity Period End, Date Sent to Close-out, ITD FI Obs, ITD Cost, ITD Disbursements and ITD Undisbursed Obligations.
2. Sort the report in descending order by the dollar value of undisbursed obligations.
3. Identify the ten procurement instruments with the highest ITD Undisbursed Obligations for review.
4. Add columns to the above report for (i) Verified (yes or no), (ii) In Balance (yes/no) (iii) Reason for Out of Balance (if applicable), (iv) Contracting Officer and (v) Verified period of performance (yes or

no). ITD obligations and period of performance in BOBJ/SAP (ME23N) should agree to the source documentation (contract modifications and recap sheets).

5. Investigate, explain and correct any differences identified.
6. The report should be provided to the Close-out team for review, and explanations should be obtained to determine the intended disposition of undisbursed obligation amounts and the current status of close-out activities.
    a. At year end, explanations should also be provided for all procurement instruments with undisbursed obligations that have been in close-out over 3 years.

Standards: Purchasing data in SAP should be supported by procurement documents, and undisbursed obligations on procurement instruments in close-out should be monitored and resolved in a timely manner.

Thresholds for differences/exceptions:

Month end:
A: N/A
B: N/A
Quarter end:
A: ITD obligations and period of performance in BOBJ/SAP agree to the source documentation: $1
B: Report provided to Close-out team and explanations obtained for the top ten procurement instruments: Yes
Year end:
A: ITD obligations and period of performance in BOBJ/SAP agree to the source documentation: $1
B: Report provided to Close-out team and explanations provided for the top ten procurement instruments and all procurement instruments with undisbursed obligations that have been in close-out over 3 years as of September 30th: Yes

Valid reconciling items: None

Control Activity 10.10: Review and Validation of Balances Representing Obligations (GTAS Edit 55 Reimb & Dir Obligations)

Purpose of reconciliation: To validate that total obligations have a normal credit balance for each fund.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - GR55 – FO18
Transaction description: Edit 55 Obligations
Accounting periods to be analyzed: 1 - current, year to date
Other selection criteria: Business area, fund; Cancelled funds should be excluded; Miscellaneous Receipts funds (i.e. Non* funds) should also be excluded because there is no budgetary accounting for these funds.
Analysis/review procedure to be performed: Review the GR55 report and validate that total obligations have a zero or credit balance for each fund.

Standards: Refer to GTAS Edit 55 http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html

Obligation Accounts have a zero or normal credit balance: 4801 + 4802 + 4881 + 4882 + 4901 + 4981 + 4982 + 4902 + 4908 $\leq$ \$0

Thresholds for differences/exceptions:

Month end: Total abnormal Obligations: $0
Quarter end: Total abnormal Obligations: $0
Year end: Total abnormal Obligations: $0

Valid reconciling items: None

Chapter 11: Status of Funds

Financial statement line items:

Obligations Incurred – Statement of Budgetary Resources
Outlays – Statement of Budgetary Resources
Gross Outlays – Statement of Budgetary Resources

General ledger accounts comprising the line items:

4700.0000	Commitments - Programs Subject to Apportionment
4720.0000	Commitments - Programs Exempt from Apportionment
4801.0000	Undelivered Orders - Obligations, Unpaid
4801.1000	Undelivered Orders - Obligations, Unpaid beg balance
4802.0000	Undelivered Orders - Obligations, Prepaid/Advanced
4802.1000	Undelivered Orders - Paid/Prepaid/Advance Beg balance
4831.0000	Undelivered Orders - Obligations Transferred, Unpaid
4832.0000	Undelivered Orders Obligations Transferred Prepaid/Advanced
4871.0000	Downward Adjustments PY Unpaid Undelivered Orders
4872.0000	Downward Adjustments PY Paid Undelivered Orders
4881.0000	Upward Adjustments of PY Undelivered Orders - Unpaid
4882.0000	Upward Adjustments of PY Undelivered Orders – Paid
4901.0000	Delivered Orders - Obligations, Unpaid
4902.0000	Delivered Orders - Obligations, Paid
4908.0000	Authority Outlayed Not Yet Disbursed
4931.0000	Delivered Orders - Obligations Transferred, Unpaid
4971.0000	Downward Adjustments of PY Unpaid Delivered Orders
4972.0000	Downward Adjustments of PY Paid Delivered Orders
4981.0000	Upward Adjustments of PY Delivered Orders - Unpaid
4982.0000	Upward Adjustments of PY Delivered Orders - Paid

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: (SFFAS #7)

The recognition and measurement of budgetary resources should be based on budget concepts and definitions contained in OMB Circulars A-11 and A-34. In addition, the reporting entity should provide this information for each of its major budget accounts.

Other information: Funds Management (FM) is the module that has the detailed transactions relating to the status of funds. FM is the subsidiary ledger to the related 4000 series (budgetary accounts) in the general ledger. FM maintains transactions in the original year they were posted, so reconciling the data between FI and FM often involves consolidating multiple years to determine the current differences.

Control Activity 11.1: FM-FI Reconciliation of commitments

Purpose of reconciliation: To determine that the subsidiary ledger of commitments (FM) reconciles with the account balances in FI (general ledger).

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID FMFI_COMM, variant FY16 CANX EXCL
Transaction description: FM-FI Commitment Reconciliation
Accounting periods to be analyzed:
Fiscal year 2007 - periods 0 – 16 (inception to date, all fiscal years)
Fiscal year 2008 and forward - periods 1 – current reporting period (year to date, current fiscal year).
Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds
Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Standards: FI balances in 4700.0000 = balances in FM Value Type 50 (Purchase Requisitions)

Thresholds for differences/exceptions:

Month end: FM-FI commitment differences: $1

Quarter end: FM-FI commitment differences: $1

Year end: FM-FI commitment differences: $1

Valid reconciling items: None

Control Activity 11.2: FM-FI Reconciliation of unpaid obligations

Purpose of reconciliation: To determine that the subsidiary ledger of unpaid obligations (FM) reconciles with the account balances in FI (general ledger).

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID FMFI_OBUN, variant FY16 CANX EXCL

Transaction description: FM-FI Unpaid obligations reconciliation

Accounting periods to be analyzed:

Fiscal year 2007 - periods 0 – 13 (inception to date, all fiscal years)

Fiscal year 2008 and forward - periods 1 – current reporting period (year to date, current fiscal year)

Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds

Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Thresholds for differences/exceptions:

Month end: FM-FI unpaid obligations differences: $1

Quarter end: FM-FI unpaid obligations differences: $1

Year end: FM-FI unpaid obligations differences: $1

Standards: FI: SGL 48X1 = FM: FM Value Types 51 (Purchase Orders), 58 (Down Payment Requests), and 65 (Funds Commitment)

Valid reconciling items: None

Control Activity 11.3: FM-FI Reconciliation of paid obligations

Purpose of reconciliation: To determine that the subsidiary ledger of paid obligations/budgetary advances (FM) reconciles with the account balances in FI (general ledger).

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID FMFI_OBPD, variant FY16 CANX EXCL

Transaction description: FM-FI Paid obligations reconciliation

Accounting periods to be analyzed:

Fiscal year 2002 - periods 1 – 12 (BA 22 and 62 only)

Fiscal year 2003 and forward - periods 1 – current reporting period (year to date, current fiscal year)

Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds

Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Thresholds for differences/exceptions:

Month end: FM-FI paid obligations differences: $1

Quarter end: FM-FI paid obligations differences: $1

Year end: FM-FI paid obligations differences: $1

Standards: FI: SGL 48X2.0000 = FM: FM Value Type 61 (Down Payments)

Valid reconciling items: None

Control Activity 11.4: FM-FI Reconciliation of unpaid expenditures

Purpose of reconciliation: To determine that the subsidiary ledger of unpaid expenditures/accounts payable (FM) reconciles with the account balances in FI (general ledger).

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID FMFI_UNPD, variant FY16 CANX EXCL

Transaction description: FM-FI Unpaid expenditure reconciliation

Accounting periods to be analyzed:

Fiscal year 2002 - periods 1 – 13 (BA 22 and 62 only)

Fiscal year 2003 - periods 1 – 14,

Fiscal year 2004 and forward - periods 1 – current reporting period (year to date, current fiscal year)

Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds

Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Standards: FI: 49X1.0000 + 9715.0000 = FM: FM Value Type 54 (Invoices).

Thresholds for differences/exceptions:

Month end: FM-FI unpaid expenditures differences: $1

Quarter end: FM-FI unpaid expenditures differences: $1

Year end: FM-FI unpaid expenditures differences: $1

Valid reconciling items: None

Control Activity 11.5: FM-FI Reconciliation of paid expenditures

Purpose of reconciliation: To determine that the subsidiary ledger of paid expenditures/expenses (FM) reconciles with the account balances in FI (general ledger).

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select Rule ID FMFI_PAID, variant FY16 CANX EXCL

Transaction description: FM-FI Paid expenditure reconciliation

Accounting periods to be analyzed:
Fiscal year 2002 - periods 1 – 12 (BA 22 and 62 only)
Fiscal year 2003 and forward - periods 1 – current reporting period (year to date, current fiscal year)
Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds
Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Standards: FI: 49X2 = FM: FM Value Types 57 (Payments) and 66 (Transfer Postings)

Thresholds for differences/exceptions:
Month end: FM-FI paid expenditures differences: $1
Quarter end: FM-FI paid expenditures differences: $1
Year end: FM-FI paid expenditures differences: $1

Valid reconciling items: None

Control Activity 11.6: FM-FI Reconciliation of Unobligated Budget Balance

Purpose of reconciliation: To determine that the subsidiary ledger of Unobligated Budget balance (FM) reconciles with the account balances in FI (general ledger).

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:
Transaction code: SAP - RFMFGRCN_RP1, select Rule ID L95FMFIUOB, select Variant FY16 FMFI UNOB
Transaction description: FM-FI Unobligated Budget reconciliation
Accounting periods to be analyzed:
Fiscal year 2006 and forward - periods 1 – current reporting period (year to date, current fiscal year)
Note: September reconciliation for BA 10 is run through period 14 for FY 2007 only.
Other selection criteria: Fund center used to generate business area data – enter business area* (example 62* for MSFC), exclude cancelled funds
Analysis/review procedure to be performed: Summarize all fiscal years and determine if there are any differences based on the totals. Investigate and correct differences.

Standards: FI balances in 4000 through 4309 + 4311 through 4400 + 4801 through 4999 (excluding 4801.9996 and 4901.9996) + 9715 = balances in FM Value Types 51, 54, 57, 58, 61, 65, 66, and 95

Thresholds for differences/exceptions:

Month end: FM-FI unobligated balance differences: $1
Quarter end: FM-FI unobligated balance differences: $1
Year end: FM-FI unobligated balance differences: $1

Valid reconciling items: None

Chapter 12: Review for Blank and Mismatched Accounting Dimensions

Financial statement line items:

All – Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources

General ledger accounts comprising the line items:

All accounts

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect potential misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: (SFFAS #4)

Federal entities are required to report costs by business line (responsibility segment). A business line is a component of a reporting entity that is responsible for carrying out a mission, conducting a major line of activity or producing one or a group of related products or services.

Control Activity 12.1: Validate that the ALC is correct for the business area

Purpose of reconciliation: To determine that all FBWT transactions are assigned the proper ALC.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:

Transaction code: SAP - GR55 ZAOF

Transaction description: Trial balance by Treasury symbol
Accounting periods to be analyzed: 1 - current, year to date
Other selection criteria: Business Area, Accounts 1010.0000 to 1010.9999, using navigation block select ALC (Agency Loc Cod)
Analysis/review procedure to be performed: The ALC enables identification of transactions to specific business area and facilitates the reconciliation process between NASA and Treasury. ALC reporting is required on the monthly FMS Form 224, Statement of Transactions. ALC is derived by SAP based on business area and should be recorded on all FBWT transactions. The following are the ALCs used by NASA:

Center	Business Area	ALC
Agency	01	80-00-0087
HQ	10	80-00-0001
ARC	21	80-00-1201
GRC	22	80-00-0701
LaRC	23	80-00-0501
AFRC	24	80-00-0024
GSFC	51	80-00-0002
NMO	55	80-00-0055
MSFC	62	80-00-4901
SSC	64	80-00-0101
JSC	72	80-00-0004
KSC	76	80-00-4904

Centers should review balances by ALC for their business areas to identify any postings to FBWT that have a blank ALC or another business area ALC. Individual transactions with issues should be identified and monitored until corrected.

Standards: All FBWT transactions should be assigned an ALC.

Thresholds for differences/exceptions:
Month end: FBWT transactions recorded with blank/inaccurate ALC: $0
Quarter end: FBWT transactions recorded with blank/inaccurate ALC: $0
Year end: FBWT transactions recorded with blank/inaccurate ALC: $0

Valid reconciling items: None

Control Activity 12.3: Validate that the business area is correct for the ALC

Purpose of reconciliation: To determine that all ALC FBWT transactions are assigned the proper business area.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: NSSC Service Delivery
Reviewer: Centers

Procedures/data sources:

Transaction code: SAP - GR55 ZAOF
Transaction description: Trial balance by Treasury symbol
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: ALC, accounts 1010.0000 to 1010.9999, using navigation block, select business area
Analysis/review procedure to be performed: Identify all transactions that posted to the ALC with another ALC's business area. Investigate and correct all discrepancies.

Standards: All FBWT transactions should have the correct business area for the ALC.

Thresholds for differences/exceptions:

Month end: FBWT transactions recorded with inconsistent ALC/business area: $0
Quarter end: FBWT transactions recorded with inconsistent ALC/business area: $0
Year end: FBWT transactions recorded with inconsistent ALC/business area: $0

Valid reconciling items: None

Control Activity 12.4: Validate that there are no postings with blank funds

Purpose of reconciliation: All of NASA's transactions are funded through appropriation authority. All transactions recorded must be assigned the correct fund to ensure the appropriation authority is being accounted for properly. The fund is a subset of Treasury symbol. Multiple funds can comprise one Treasury symbol. The fund in SAP is a 10-digit alphanumeric symbol that identifies the appropriation type, fund source, program year, and fund type. An example of a fund structure is as follows for ESAX22008D:

ESA = Appropriation type; Exploration Science and Technology
X2 = Fund Source; fund is available for 2 years

2008 = Program Year; obligating authority begins in 2008
D = fund type; D = Direct, R = Reimbursable

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: A: NSSC Service Delivery (1010 accounts)
Reviewer: Centers

Preparer/Approver: B: Centers (all other accounts)

Procedures/data sources:

Transaction code: SAP - GR55 ZAOF
Transaction description: Trial balance by fund
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Business area
Analysis/review procedure to be performed: Using the navigation block to select the items with no fund (select Fund, the blanks will be at the top of the list) identify all transactions that posted with a blank fund. Investigate and correct discrepancies. Where exceptions cannot be corrected by quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Standards: No activity should be recorded with a blank fund.

Thresholds for differences/exceptions:

Month end: Transactions recorded with blank funds: $0
Quarter end: Transactions recorded with blank funds: $0
Year end: Transactions recorded with blank funds: $0

Valid reconciling items: None

Control Activity 12.5: Validate that there are no transactions posted with blank business area (Agency)

Purpose of reconciliation: To identify transactions that posted with blank business areas. The business area is a two digit internal code that posts with all transactions that is used to identify the NASA Center on transactions. The business area is required on every transaction recorded in SAP.   Business areas are:

Center	Business Area	ALC
Agency	01	80-00-0087
HQ	10	80-00-0001
ARC	21	80-00-1201
GRC	22	80-00-0701
LaRC	23	80-00-0501
AFRC	24	80-00-0024
GSFC	51	80-00-0002
NMO	55	80-00-0055
MSFC	62	80-00-4901
SSC	64	80-00-0101
JSC	72	80-00-0004
KSC	76	80-00-4904

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Agency Consolidated

Procedures/data sources:

Transaction code: SAP – GR55 Z6AF

Transaction description: Trial balance 8 digit level

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business Area, select equal sign

Analysis/review procedure to be performed: If there are any balances with blank business areas, investigate and provide to Centers to correct discrepancies. Memo Accounts (9XXX) should be excluded.

Standards: All transactions recorded should be assigned to a business area.

Thresholds for differences/exceptions:

Month end: Transactions recorded with blank business areas: $1

Quarter end: Transactions recorded with blank business areas: $1

Year end: Transactions recorded with blank business areas: $1

Valid reconciling items: None

Control Activity 12.6: Validate that there are no costs recorded with blank funded programs

Purpose of reconciliation: Funded program represents costs associated with a project. All costs and revenues related to a project must be recorded with the correct funded program to ensure activity accounted for at the project level is complete and that project accounting within programs (functional area) are complete and accurate.

Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – GR55 Z002
Transaction description: Trial balance
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Business area, accounts 6100, 6330, 6400, 4801, 4871, 4881, 4802, 4872, 4882, 4901, 4971, 4981, 4902, 4972, 4982, select "blanks" under funded program, exclude HSFP01995D; accounting period: use current period
Analysis/review procedure to be performed: If any blank funded programs are identified, investigate and monitor any discrepancies until they are permanently resolved.

Standards: All cost related transactions should be assigned to a funded program.

Thresholds for differences/exceptions:

Month end: Cost related transactions recorded with blank funded program: $1
Quarter end: Cost related transactions recorded with blank funded program: $1
Year end: Cost related transactions recorded with blank funded program: $1

Valid reconciling items: None

Control Activity 12.7: Validate that there are no costs recorded with blank commitment items

Purpose of reconciliation: Commitment items are used in SAP to derive the budget object class required for reporting purposes. SAP requires commitment items on all fields; however on those recorded on cost related transactions (requisition to check process) have an impact on reporting. Monitoring and controls are only required for transactions that posted to 48XX, 49XX and 6XXX series accounts. A commitment item is posted on a cost related transaction based on the original materials selected at the time of purchase.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – FMFG_E_TRANS_REG
Transaction description: Transaction register
Accounting periods to be analyzed: 1 – current, year to date
Other selection criteria: Business area, accounts 6100, 6330, 6400, 4801, 4871, 4881, 4802, 4872, 4882, 4901, 4971, 4981, 4902, 4972, 4982
Analysis/review procedure to be performed: Review the transactions and if any blank commitment items are identified, investigate and monitor any discrepancies until they are permanently resolved.

Standards: All cost related transactions should be assigned to a budget object class via a commitment item.

Thresholds for differences/exceptions:

Month end: Cost related transactions recorded with a blank commitment item: $1
Quarter end: Cost related transactions recorded with a blank commitment item: $1
Year end: Cost related transactions recorded with a blank commitment item: $1

Valid reconciling items: None

Control Activity 12.8: Validate that there are no costs recorded with blank functional areas

Purpose of reconciliation: Functional area is used to capture cost related data by NASA program. Costs recorded with blank functional areas will be assigned to the pools of costs that are allocated to programs. To ensure the accuracy of program reporting, functional areas must be assigned to all cost transactions.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – FMFG_E_TRANS_REG

Transaction description: Transaction register

Accounting periods to be analyzed: 1 – current, year to date

Other selection criteria: Business area, accounts 6100, 6330, 6400, 4801, 4871, 4881, 4802, 4872, 4882, 4901, 4971, 4981, 4902, 4972, 4982, functional area = blank, exclude HSFP01995D

Analysis/review procedure to be performed: Subtotal by account to determine if there are any balances with blank functional area. Review the transactions and if any blank functional areas are identified, investigate and monitor any discrepancies until they are permanently resolved.

Standards: Cost accumulation transactions (budgetary and proprietary) should not have blank functional area.

Thresholds for differences/exceptions:

Month end: Cost related transactions recorded with blank functional area: $0

Quarter end: Cost related transactions recorded with blank functional area: $0

Year end: Cost related transactions recorded with blank functional area: $0

Valid reconciling items: None

Chapter 13: Financial Analysis

Financial statement line items:

All financial statements
- Balance Sheet
- Statement of Net Cost
- Statement of Change in Net Position
- Statement of Budgetary Resources

Trading partners' balances (supports federal and non-federal classifications)

General ledger accounts comprising the line items:

All general ledger accounts comprising the line items per the crosswalk

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect potential misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: (SFFAS #1)

All financial and accounting transactions should be recorded in the accounting period (report month and fiscal year) in which they occurred. In any given reporting period there will be some transactions that may not be received by the end of the reporting period, thus adjusting entries will be required. Centers should monitor financial activities during the month to ensure that at the end of the month all necessary adjustments have been recorded. No adjustments will be allowed to be recorded to a prior period after it is closed.

The Trial Balance Report has cumulative and/or year to date totals of activity in general ledger accounts. The balances result from all transactions recorded in the accounting system.

This section relates to the overall review of the trial balance by business area. The other sections of this document should be completed first to facilitate the trial balance review.

Control Activity 13.1: Fluctuation Analysis

Purpose of reconciliation**:** To perform an analysis of the fluctuation of NASA operations as presented in the standard general ledger eight digit (or nine digit counting the ".") accounts to explain changes within the defined thresholds.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/Data Sources**:**

Transaction Code: SAP - GR55, report group FLX3
Transaction Description: Flux Analysis 8-Digit Acct
Accounting periods to be analyzed: As of end of current period for both current fiscal year and prior fiscal year
Other selection criteria: Business area, Account number range 1000.0000 to 8999.9999

Standards: Analytical review procedures should be used to identify additional area requiring analysis/explanation to validate that account balances are accurate. For general ledger accounts that crosswalk to the Statement of Net Cost - Please provide an explanation for the fluctuation by Mission/Program level. The purpose of fluctuation ("flux") analysis is to explain what actually caused a change in the balance of an account from period A to period B. A flux analysis is not a statement about what might have caused the change. It is an explanation of what actually caused the change. A good explanation is one that anyone reading it should be able to understand what actually caused the account balance to change. Flux analysis should be brief and also sufficient to enable the reader to understand what actually caused the change. Therefore, acronyms should be eliminated from explanations. The Statement of Net Cost allocation information will be provided in the NATS from OCFO each month. Submit analysis in Excel format. Detailed procedures will be provided by OCFO.

Thresholds for Explanations:

Month End: Explain Changes that are the greater of +/- 10% and $200,000 [Enter Y, if complete on the CMP matrix]
Quarter End: Explain Changes that are the greater of +/- 10% and $200,000 [Enter Y, if completed on the CMP matrix]
Year End: Explain Changes that are the greater of +/-/10% and $200,000 [Enter Y, if complete on the CMP matrix]

Control Activity 13.2: SBR Financial Statement Variance Analysis

Purpose of reconciliation: The analysis is used to perform the reconciliation review of the Statement of Budgetary Resources by line item.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers

Procedures/data sources:

Transaction code: SAP – GR55, Statement of Budgetary Resources (GF2S for FY 2015 and GH2S for FY 2016)
Transaction description: Execution of financial statements for preparation of the statement reconciliations.
Accounting periods to be analyzed: Current period for both current fiscal year and prior fiscal year
Other selection criteria: Business Area
Analysis/review procedure to be performed: Review financial position of the financial statements through variance analysis.

Standards: An analytical review of procedures should be used to identify additional areas requiring analysis/explanation to validate that account balances are accurate.

Thresholds for explanations:

Month end: Changes that are the greater of +/- 10% and $2,000,000.
Quarter end: Changes that are the greater of +/- 10% and $2,000,000.
Year end: Changes that are the greater of +/- 10% and $2,000,000.

Valid reconciling items: None

Please complete the following financial statement reconciliations:

Statement of Budgetary Resources Reconciliation

RECONCILIATION OF SBR	**Unaudited 2016**	**Audited 2015**	**Change**
SBR Line 1910	XX	XX	XX
SBR Line 2500	XX	XX	XX
Total Difference	**XX**	**XX**	**XX**
SBR, Total Unpaid Obligated Balances, Net, Line 3020	XX	XX	XX
SBR, Obligations Incurred Net, Line 3030 and 3031	XX	XX	XX
SBR, Gross Outlays, Line 3040	XX	XX	XX
SBR, Recoveries of Prior Year Unpaid Obligations, Line 3080 and 3081	XX	XX	XX
SBR, Change in Uncllctd Cust. Paymnts from Fed Sources, Line 3050 and 3051	XX	XX	XX
SBR, Total, Unpaid Obligated Balance, Net, Line 3100	XX	XX	XX
Total Difference	**XX**	**XX**	**XX**
SBR, Recoveries of Prior Year Unpaid Obligations, Line 1021	XX	XX	XX
SBR, Less: Recoveries of Prior Year Unpaid Obligations, Line 3080 and 3081	XX	XX	XX
Total Difference	**XX**	**XX**	**XX**
SBR, Change Uncoll. Cust. Pymnts, Fed Sources, Line 1701	XX	XX	XX
SBR, Additional Offsets Against Budget Authority, Line 4060	XX	XX	XX
Total Difference	**XX**	**XX**	**XX**

Control Activity 13.3: Abnormal account balance review

Purpose of reconciliation: To determine the validity of the balances in any accounts that are abnormal. Some balances may be abnormal. These need to be validated and explained.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP - ZFI_ABNBAL_L95

Transaction description: Abnormal Balance Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Business area

Analysis/review procedure to be performed: Review all items referenced in the report.   All items with an abnormal balance listed in the below table must be validated, explained and corrected. There is no threshold for these accounts. Please include analysis for abnormal balance of supporting documents.

General Ledger Account	**Description**
1010.5100	IPAC Collections
1010.5215	SF-215 and SF-5515 Collections
4114.0000	Appropriated Trust or Special Fund Receipts
4119.0000	Other Appropriations Realized
4350.0000	Cancelled Authority
4350.1000	Cancelled Authority - Beginning Balance
4450.0000	Unapportioned Authority – Available
4450.1000	Unapportioned Auth Avail – OCFO
4510.0000	Apportionments
4590.0000	Apportionments Unavailable – Anticipated Reimbursement
4610.0000	Allotments-Realized Resources
4610.1000	Allotments-Realized Resources
4610.2000	Funding Resource Allocations To Lower Levels
4650.0000	Allotments-Expired Authority
4650.1000	Allotments-Expired Authority-begin balance
4700.0000	Commitments - Programs Subject to Apportionment

Standards: Reference Enterprise Performance Support System (EPSS)

Thresholds for differences/exceptions:

Month end: Value of all abnormal balances: $0
Quarter end: Value of all abnormal balances: $0
Year end: Value of all abnormal balances: $0

Control Activity 13.3a: Abnormal account balance review (All other accounts not included in 13.3 list)

Purpose of reconciliation: To determine the validity of the balances in any accounts that are abnormal. Some balances may be abnormal. These need to be validated and explained.

Frequency: Quarterly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP - ZFI_ABNBAL_L95
Transaction description: Abnormal Balance Report
Accounting periods to be analyzed: 0 – current, inception to date
Other selection criteria: Business area
Analysis/review procedure to be performed: Review all items referenced in the report. All other abnormal balances (not included in 13.3 list) identified in the Abnormal Balance Report must be investigated, validated, explained and corrected. There is no threshold for these accounts. Please include analysis for abnormal balance of supporting documents.

Standards: Reference Enterprise Performance Support System (EPSS)

Thresholds for differences/exceptions:

Month end: N/A
Quarter end: Value of all abnormal balances: $0
Year end: Value of all abnormal balances: $0

Control Activity 13.4: Invalid accounts review for fund type and fund status.

Purpose of reconciliation: To verify that the Standard General Ledger accounts reported in the trial balance are valid based on the status of fund (i.e., unexpired, expired, canceled) and type of fund (i.e., direct or reimbursable).

Fund Status identifies the phase of the availability of funds for obligation and disbursement. The funds may have the status of Unexpired, Expired, or Canceled.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Centers/Business Area 01

Description of Procedure

Procedures/data sources:

Transaction code: SAP – ZFI_FUND_STAT_L95

Transaction description: Fund Status Exception Report

Accounting periods to be analyzed: 0 – current, inception to date

Other selection criteria: Fiscal Year, Period, Business Area

Analysis/review procedure to be performed: Where exceptions cannot be corrected by quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Thresholds for differences/exceptions:

Report exceptions on the CMP matrix by category

Month end: Account balances inconsistent with fund type or status: $0

Quarter end: Account balances inconsistent with fund type or status: $0

Year end: Account balances inconsistent with fund type or status: $0

Valid reconciling items: None

Control Activity 13.5: Debit/credit (SPL9998) reconciliation

Purpose of reconciliation: To determine that all trial balance debits = credits (validity check of transactional postings) at the fund level.
Frequency: Monthly

Roles and Responsibilities:
Preparer/Approver: Centers/Business Area 01

Procedures/data sources:

Transaction code: SAP - RFMFGRCN_RP1, select SPL9998
Transaction description: Reconciliation of debits and credits posted
Accounting periods to be analyzed: 0 - current, inception to date
Other selection criteria: Business area, cancelled funds should be included, exclude 9000 series accounts (memo accounts)
Analysis/review procedure to be performed: Review results of reconciliation by fund. Investigate and correct differences. Where exceptions cannot be corrected by quarter/year-end, journal vouchers are required at the fund and trading partner level for all items above the threshold, and reversed the next month.

Standards: All debits = All credits

Thresholds for differences/exceptions:

Month end: Differences between debits and credits at fund level: $0
Quarter end: Differences between debits and credits at fund level: $0
Year end: Differences between debits and credits at fund level: $0

Valid reconciling items: None

Control Activity 13.6: Trading partner review and partner balance validation (Agency)

Purpose of reconciliation: To validate the accuracy of transactions and balances for federal trading partners.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Agency Consolidated

Procedures/data sources:

Transaction code: SAP - ZFI_INTRAGOV

Transaction description: Federal trading partner activity/balances report

Accounting periods to be analyzed: 0 - current, inception to date

Other selection criteria: All business areas

Analysis/review procedure to be performed: Confirm balances with other agencies (Agency). Investigate and correct differences (Centers/Agency).

Thresholds for differences/exceptions:

Month end: Trading partner data has been validated: Yes

Quarter end: Trading partner data has been validated: Yes

Year end: Trading partner data has been validated: Yes

Valid reconciling items: None

Chapter 14: Center Reporting Matrix Analysis evaluation and validation

Financial statement line items:

All

General ledger accounts comprising the line items:

All accounts

Management assertions: (supported by the control activities)

Existence – Recorded transactions exist
Completeness – Existing transactions are recorded
Accuracy – Recorded transactions are stated at correct amounts
Valuation – Transactions are properly valued
Classification – Transactions are properly classified
Presentation – Account balances are properly presented

Control objective: To detect misstatements in significant financial statement/reporting assertions and RSSI.

Financial reporting objectives: All – see other chapters

Control Activity 14.1: Analyze, evaluate, and validate the results of all control activities (Agency)

Purpose of reconciliation: To analyze and evaluate the results of all control activities.

Frequency: Monthly

Roles and Responsibilities:

Preparer/Approver: Agency Consolidated

Procedures/data sources:

Transaction code: Not applicable
Transaction description: Not applicable
Accounting periods to be analyzed: 0- current, inception to date
Other selection criteria: All business areas
Analysis/review procedure to be performed: Summarize the results provided by the centers in the Center Reporting Matrices. Visit centers to validate there is support for the results reported and to validate the information reported was accurate. Identify control activities with issues and implement solutions.

Thresholds for differences/exceptions:

Month end:

A: Control activities completed by all centers for all business areas including Agency: 99%

B: Thresholds met by all centers for all business areas including Agency: 99%

Quarter end:

A: Control activities completed by all centers for all business areas including Agency: 99%

B: Thresholds met by all centers for all business areas including Agency: 99%

Year end:

A: Control activities completed by all centers for all business areas including Agency: 99%

B: Thresholds met by all centers for all business areas including Agency: 99%

Valid reconciling items: None

Appendix

Control Activity Certification

A control activity certification should be completed for each control activity and maintained by the center and the NSSC. In cases where NSSC performs the activity, the certification should be provided by NSSC to the center for their review.

NASA Center Certification

The NASA center certification will be provided by the CFO of the center.

NSSC Center Certification

The NSSC certification will be provided by the NSSC, Chief Financial Management Division

Roles and Responsibilities

The roles and responsibilities template identifies who is to perform, prepare, review, and provide data for the control activities.

(Note: Do not prepare control activity if it is not applicable (N/A) for the reporting period.)

Control Activity – Center Level

Center Name: ___________________________

Business Area No.: ___________________________

Report Month: ______________________________

Control Activity Range (No./Title):____

Preparer's Section		
I certify that, based on my knowledge, — 1. The Control Activity has been performed in accordance with the requirements and procedures for such Control Activity as set forth in NASA's Continuous Monitoring Program (CMP). 2. The reconciliations, work papers, and supporting documentation for such Control Activity were provided to the appropriate person at the above Center who has responsibility for ensuring the documentation and evidence for such Control Activity is maintained. 3. The required steps have been completed to identify all exceptions, including but not limited to abnormal balances, account relationship differences, un-reconciled data, and any other reporting anomalies resulting in reporting discrepancies. The Control Activity performance revealed the following (circle one): - No exception(s) were identified for this report month - Exception(s) are noted below and a detailed description of the exception is listed, fully documented to include a status, estimated completion date, and dollar value. The items are totaled - which equals the results reported in the CMP template		
Preparer's Name	***Preparer's Signature***	**Date Prepared**
Approver's Section		
I have reviewed the above activity and concur that the work was performed in accordance with the requirements of the CMP and I concur with the Preparer's findings.		
Approver's Name	***Approver's Signature***	**Date Approved**

Description of Exceptions							
Item	Exception Amount	Exception Type*	Description/Explanation	Resolution	Resolution Date	SR Ref	Person Responsible
Total	$$						

***Exception Types:**

#1 Valid Reconciling Item - Property (Green)
#2 Timing/Business Process/Systems Issues (SRs) (Yellow)
#3 Exception (Red)
#4 Does Not Apply (White) – place reason why the Center does not perform activity in the description column.

(Note: Do not prepare control activity if it is not applicable (N/A) for the reporting period.)

Control Activity – NSSC Level

Center Name: ______________________
Business Area No.: __________________________
Report Month: _____________________________
Control Activity Range (No./Title):____

Preparer's Section		
I certify that, based on my knowledge, — 1. The Control Activity has been performed in accordance with the requirements and procedures for such Control Activity as set forth in NASA's Continuous Monitoring Program (CMP). 2. The reconciliations, work papers, and supporting documentation for such Control Activity were provided to the appropriate person at the above Center who has responsibility for ensuring the documentation and evidence for such Control Activity is maintained. 3. The required steps have been completed to identify all exceptions, including but not limited to abnormal balances, account relationship differences, un-reconciled data, and any other reporting anomalies resulting in reporting discrepancies. The Control Activity performance revealed the following (circle one): - No exception(s) were identified for this report month - Exception(s) are noted below and a detailed description of the exception is listed, fully documented to include a status, estimated completion date, and dollar value. The items are totaled - which equals the results reported in the CMP template		
Preparer's Name	***Preparer's Signature***	**Date Prepared**
Approvers Section		
I have reviewed the above activity and concur that the work was performed in accordance with the requirements of the CMP and I concur with the Preparer's findings.		
Approvers Name	***Approvers Signature***	**Date Approved**
Center Reviewers Name	**Center Reviewers Signature**	**Date Reviewed**

Description of Exceptions							
Item	Exception Amount	Exception Type*	Description/Explanation	Resolution	Resolution Date	SR Ref	Person Responsible
Total	$$						

***Exception Types:**

#1 Valid Reconciling Item-Property (Green)
#2 Timing/Business Process/Systems Issues (SRs) (Yellow)
#3 Exception (Red)
#4 Does Not Apply (White) – place reason why the NSSC does not perform activity in the description column.

NASA Center Certification of Financial Management Information

Center Name: ______________________
Business Area No.: __________________
Report Month: ______________________

As the Chief Financial Officer for the above NASA Center, I certify that:

1. Each Control Activity required to be performed pursuant to the Center Reporting Matrix of the NASA Continuous Monitoring Program has been individually certified by a responsible party, except as fully documented as an exception in the Center Reporting Matrix. The Center Reporting Matrix for the above Report Month, Center and Business Area is attached as Exhibit 1. To the best of my knowledge, the responsible parties for each Control Activity listed on Exhibit 1 followed the requirements and procedures of the Control Activity to which they certified. Further, the reconciliations, work papers, and supporting documentation for each Control Activity will be maintained and available upon request as documentation and evidence of each such Control Activity.

2. In addition, I have disclosed in the Memorandum attached as Exhibit 2 an explanation, to the best of my knowledge, of any other deficiencies that would cause the financial information reported in Exhibit 1 to be materially inaccurate.

NASA Center CFO

Signed: _____________________________

Date: _______________________________

Attachments:

(1) CMP Reporting Matrix
(2) Mémorandum

NSSC Certification of Financial Management Information

Center Name: ______________________
Business Area No.: __________________
Report Month: _____________________

As the Chief Financial Management Division, I certify that:

1. Each Control Activity required to be performed pursuant to the Center Reporting Matrix of the NASA Continuous Monitoring Program has been individually certified by a responsible party, except as fully documented as an exception in the Center Reporting Matrix. To the best of my knowledge, the responsible parties for each Control Activity listed followed the requirements and procedures of the Control Activity to which they certified. Further, the reconciliations, work papers, and supporting documentation for each Control Activity will be maintained and available upon request as documentation and evidence of each such Control Activity.

2. In addition, I have disclosed in the Memorandum attached as Exhibit 2 an explanation, to the best of my knowledge, of any other exceptions that would cause the financial information reported in Exhibit 1 to be materially inaccurate.

Attachments:

(1) CMP Reporting Matrix
(2) Memorandum

NSSC, Chief Financial Management Division

Signed: ____________________________

Date: ______________________________

ATTACHMENT 2

MEMORANDUM

Center Name: ______________________
Business Area No.: __________________
Report Month: _____________________

As the NSSC, Chief Financial Management Division for the above NASA Center, I am providing the following explanation, to the best of my knowledge, of any other exceptions that would cause the financial information reported in the Center Reporting Matrix for the above Center, Business Area and Report Month, to be materially inaccurate:

☐ There are no other exceptions

☐ Explanation of other exceptions:

NSSC, Chief Financial Management Division

Signed: ____________________________

Date: ______________________________

ATTACHMENT 2

MEMORANDUM

Center Name: ______________________
Business Area No.: __________________
Report Month: _____________________

As the Chief Financial Officer for the above NASA Center, I am providing the following explanation, to the best of my knowledge, of any other exceptions that would cause the financial information reported in the Center Reporting Matrix for the above Center, Business Area and Report Month, to be materially inaccurate:

☐ There are no other exceptions

☐ Explanation of other exceptions:

NASA Center CFO

Signed: ______________________________

Date: ________________________________

Roles and Responsibilities:

Frequency	Preparer/Approver/ Reviewer	Reviewer	Control Activity # and Description
Monthly	NSSC	Centers	Control Activity 2a.2 Reconcile Treasury Account Data to SAP Statement of Transactions Report
Monthly	NSSC/Business Area 01	Centers	Control Activity 2a.3 Reconcile FBWT Balances between SAP and Treasury (Cahs Template)
Monthly	Agency Consolidated /Centers	Centers	Control Activity 2a.4: Reconcile FBWT balances to budgetary status GTAS Edit 4
Monthly	Centers		Control Activity 2a.5a: Reconcile FBWT activity to net outlays (GTAS Edit 14 & 20)
Monthly	Centers		Control Activity 2a.5b: Reconcile Proprietary and Budgetary Collections and Disbursements
Monthly	NSSC/BA 55 NMO	Centers	Control Activity 2b.1: Validate HHS drawdown postings to IDOC (Intermediate document) postings in SAP
Monthly	NSSC/BA 55 NMO	Centers	Control Activity 2b.2: Reconcile Disbursements between HHS and SAP-BOBJ
Monthly	Business Area 72		Control Activity 2b.4: Validate completeness of Department of State foreign transactions
Monthly	Business Area 01		Control Activity 2b.5: Validate balances in 1090.0000 are proper (Agency)
Monthly	Business Area 01		Control Activity 2c.1: Validate investments value on the trial balance (
Monthly	NSSC/Business Area 01	Centers	Control Activity 2d.3a: NON 3875, 3880, and 3885 funds review
Monthly	NSSC/Business Area 01	Centers	Control Activity 2d.3b: NON6500 funds review
Monthly	NSSC/Centers for Trading Partner Validation	Centers	Control Activity 2d.4: NON 1435, 1099, 3200 and 3220 funds review for Treasury reconciliation
Quarterly	Centers		Control Activity 2d.6 Analysis of SGL Account 2400: Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Monthly	Centers		Control Activity 2e: Review and Validation of Balances Representing Spending Authority from Offsetting Collections (GTAS Edits 53 & 54)
Monthly	NSSC	Centers	Control Activity 3.1: Reconcile source documents to accounts receivable reports
Monthly	NSSC	Centers	Control Activity 3.2: Validate aging of accounts receivable
Quarterly	NSSC	Centers	Control Activity 3.3: Validate allowance for doubtful accounts and compliance with Treasury policies
Monthly	NSSC	Centers	Control Activity 3.4: Review for credit balances
Monthly	Centers		Control Activity 3.5: Reconcile reimbursable budgetary and proprietary receivable balances
Monthly	Centers		Control Activity 3.6: Reconcile budgetary and proprietary reimbursable revenue (Tie Point 10)
Monthly	Centers		Control Activity 3.7: Reconcile budgetary and proprietary accounts for advances (2310.0000)
Monthly	Centers		Control Activity 4.1: Reconciliation of budgetary and proprietary prepaid expense balances
Monthly	NSSC (WCF only)/Centers	Centers	Control Activity 4.2: NASA to NASA inter- agency transactions reconciliation
Monthly	NSSC	Centers	Control Activity 4.3: Reconcile the utilization report to the liquidation of the advance
Quarterly	NSSC/Centers	Centers	Control Activity 4.4: Customer and Vendor Trading Partner Review

Frequency	Preparer/Approver/ Reviewer	Reviewer	Control Activity # and Description
Quarterly (Second Month of each quarter)	Agency		Control Activity 4.5 Customer and Vendor Trading Partner and Main Account Review (GTAS Validation 4)
Monthly	Centers		Control Activity 5a: Reconciliation of Property records in the general ledger to the subsidiary ledger in Asset Accounting
Monthly	Centers		Control Activity 5a.1.a: Reconciliation of detailed Real Property Asset records to Real Property Management
Monthly	Centers		Control Activity 5a.1.b: Validation of Government-held Property valuation and ownership to supporting source documentation
Monthly	Centers		Control Activity 5a.1.c: Validation of Contractor-held Real Property valuation and ownership to supporting source documentation
Monthly	Centers		Control Activity 5a.2.a: Reconciliation of detailed asset records for Government Held Personal Property to Plant Maintenance
Monthly	Centers		Control Activity 5a.2.b: Reconciliation of detailed capital asset records for Contractor Held Personal Property to the reporting tool records in CHATS/NESS
Monthly	Centers		Control Activity 5a.2.c: Validation of Government-Held Personal Property valuation and ownership to supporting documentation
Monthly	Centers		Control Activity 5a.2.d: Validation of Contractor-Held Personal Property valuation and ownership to supporting source documentation
Monthly	Centers		Control Activity 5a.2.e: Verification of existence of Equipment Master Records for all final, active NASA-Held Property Asset Master Records
Monthly	Centers		Control Activity 5a.3.a1: Reconciliation of detail asset records for Government Held and Contractor Held Real Property work-in-process
Monthly	Centers		Control Activity 5a.3.a2: Review of Government Held and Contractor Held Real Property Work-in-Process Projects
Monthly	Centers		Control Activity 5a.3.b: Validation of Contractor-Held Real Property Work-in-Process records valuation to supporting source documentation
Monthly	Centers		Control Activity 5a.3.c: Reconciliation of Contractor-Held Real Property work in process records to supporting documentation
Monthly	Centers		Control Activity 5a.3.e1: Reconciliation of detail asset records for Government Held Personal Property work in process records to the subsidiary records
Monthly	Centers		Control Activity 5a.3.e.2: Review of Government Held Personal Property Work-in-Process
Monthly	Centers		Control Activity 5a.3.e3: Reconciliation of detail asset records for Contractor Held Personal Property work in process records in Asset Accounting to the reporting tool records in CHATS/NESS
Monthly	Centers		Control Activity 5a.3.f: Validation of Government-held Work-in-Process records valuation to supporting source documentation
Monthly	Centers		Control Activity 5a.3.g: Validation of Contractor-held Personal Property Work-in-Process records valuation to supporting source documentation

Frequency	Preparer/Approver/ Reviewer	Reviewer	Control Activity # and Description
Monthly	Centers		Control Activity 5a.5.b1: Reconciliation of interagency and intra-agency for Government Held and Contractor Held detailed property transfer records to the general ledger
Monthly	Centers		Control Activity 5a.5.b2: Reconciliation of detailed Other Asset records to the Reporting Tool
Monthly	Centers		Control Activity 5a.6a: Reconciliation of Capital and Operating Leases
Monthly	Centers		Control Activity 5a.7: Validation of capitalized Internal use Software valuation and ownership to supporting source documentation
Quarterly	Centers/Agency		Control Activity 5a.8: Validation of Heritage Assets
Monthly	Centers		Control Activity 5b: Reconciliation of property activity between balance sheet and nominal accounts
Quarterly	Centers		Control Activity 5c.1: Validation of cost postings for Final Assets
Quarterly	Centers		Control Activity 5c.2: Validation of cost posting for Work-in-Process
Monthly	Centers		Control Activity 5d.1: Validate depreciation postings to all newly created AMRs
Monthly	Centers		Control Activity 5e.: Asset Master Record review
Annually	Agency		Control Activity 5f Subsequent Events Review
Monthly	NSSC	Centers	Control Activity 6.1: Validate Subsidiary ledger to the trial balance (2110.1000)
Monthly	NSSC	Centers	Control Activity 6.2: Review and Validate Accounts Payable Aging (2110.1000)
Quarterly	Centers		Control Activity 6.3: Validate goods receipts balances (2110.9000)
Monthly	Centers		Control Activity 6.4: Review NF 533 accrual rejects
Monthly	Centers		Control Activity 6.5: Reconcile NF 533 to transactions recorded in SAP
Monthly	Centers		Control Activity 6.6: Ensure all CCR NF533 cost reports have been received and processed
Monthly	Centers		Control Activity 6.7: Review NF 533 Estimates recorded as accruals (2190.5000)
Monthly	Centers		Control Activity 6.8: Validate completion/processing of service entry sheets
Monthly	NSSC	Centers	Control Activity 6.9: Validate disbursements
Monthly	NSSC	Centers	Control Activity 6.10: Validate disbursements in transit have been cleared
Monthly	NSSC	Centers	Control Activity 6.11: Validate status of parked open items
Monthly	Centers		Control Activity 6.12: Reconcile budgetary and proprietary accounts payable balances
Monthly	Centers		Control Activity 6.13: FI-FI Reconciliation Budgetary Expenditures to Proprietary Expenses
Monthly	Centers		Control Activity 6.14: FI-FI Reconciliation Expended Appropriations to Budgetary Expenditures
Bi-Weekly and after each monthly accrual	Centers		Control Activity 7.1: Reconcile ALDS data to labor recorded in SAP
Monthly (Bi-weekly after each paid payroll period)	Centers		Control Activity 7.1a: Validate POD 200 amount is equal to the Labor Cost Voucher

Frequency	Preparer/Approver/ Reviewer	Reviewer	Control Activity # and Description
Monthly (Bi-weekly after each paid payroll period is posted via ALDS)	Centers		Control Activity 7.1b: Validate Labor Cost Voucher less PCS charges equals the bi-weekly ALDS posted paid labor expense report in SAP
Monthly (Bi-weekly after each paid payroll period)	NSSC	Centers	Control Activity 7.1c: Reconcile paid travel bi-weekly tax disbursements on the Labor cost voucher to travel tax disbursement expenses recorded in SAP
Monthly	Centers		Control Activity 7.2: Validate labor accruals were recorded properly reversed
Monthly	Centers		Control Activity 7.3: Validate bankcard accruals and reversals
Monthly	NSSC	Centers	Control Activity 7.4: Validate recording of custodial liabilities and liabilities for non-entity assets
Quarterly	NSSC	Centers	Control Activity 7.5: Validate postings to Treasury custodial accounts
Quarterly	Centers		Control Activity 7.6: Reconcile and validate balances representing Accounts Payable in cancelled appropriation
Monthly	Centers		Control Activity 7.7: Reconcile and validate budgetary and proprietary balances related to cancelled payables
Monthly	Centers		Control Activity 7.8: Validate cancelled payables payments and reductions
Quarterly	Centers		Control Activity 7.9: Validate cancelled payables balances on closed contracts
Monthly	Centers		Control Activity 7.11: Validate grant accruals
Monthly	Centers		Control Activity 7.12: Validate unfunded leave
Annually	Agency		Control Activity 7.13: Validate Federal Employee Compensation (FECA)
Quarterly	Agency Consolidated		Control Activity 7.14: Validate Imputed Costs - Employee Benefits (Agency)
Quarterly	Agency Consolidated		Control Activity 7.15: Validate Imputed Costs - Judgment Fund
Quarterly (3rd & 4th)	Centers		Control Activity 7.16: Contingent Liabilities
Monthly	NSSC, SEWP (BA 51), I3P (BA 10)		Control Activity 7:17 Validate Fund Leave
Annually	Centers		Control Activity 8.2: Canceling funds balance validations (year-end preparation process)
Monthly	Business Area 01		Control Activity 9a.1: Reconcile SAP appropriation resources to approved SF-132 (Agency)
Monthly	Centers/Business Area 01		Control Activity 9a.2: Reconcile resources accounts to status accounts (GTAS Edit 2, 22, 23, 24, 25)
Monthly	Centers/Business Area 01		Control Activity 9a.4: Reconcile resources in FI to FM
Monthly	Centers		Control Activity 9a.6: Reconcile proprietary and budgetary expended appropriation accounts (GTAS Edit 32)
Monthly	Center		Control Activity 9a.7a: Monitor Available Budget in Expired Reimbursable Agreements
Monthly	Centers		Control Activity 9a.7b: Reconcile Customer Sales Order Report to the General Ledger
Monthly	Business Area 01		Control Activity 9b.1a: Reconcile anticipated collection balances
Monthly	Centers/Business Area 01		Control Activity 9b.1b: Reconcile anticipated recovery authority balances

Frequency	Preparer/Approver/ Reviewer	Reviewer	Control Activity # and Description
Monthly	Centers/Business Area 01		Control Activity 9b.1c: Reconcile anticipated reimbursable authority balances
Quarterly	Agency		Control Activity 9c.1: Anticipated recoveries recorded in the general ledger to the SF132 (Agency)
Monthly	Centers		Control Activity 9c.4: Validate recovery accounting
Monthly	Centers		Control Activity 9c.5: Reconcile recoveries to amounts adjusted to anticipated authority
Monthly	Centers/Business Area 01		Control Activity 9c.6: Compare anticipated recovery authority to anticipated recoveries realized
Quarterly	Centers		Control Activity 10.1: Validate amounts on procurement documents reconcile with SAP balances
Quarterly	Centers		Control Activity 10.2: Review the aging of open obligations
Monthly	Centers		Control Activity 10.3: Review of object class (commitment item) assigned to obligations
Quarterly	Centers		Control Activity 10.4: Validate other costs estimates (GENRPT15)
Monthly (Varies)	Centers		Control Activity 10.5: Validate NF533 other cost and downward adjustments entry, and reversal
April-September	Centers		Control Activity 10.6a: Monitor cancelling undisbursed obligations on purchasing documents
April-September	Centers		Control Activity 10.6b: Monitor cancelling undisbursed obligations on travel documents
Quarterly starting in March Monthly July-September	Centers		Control Activity 10.7: Review commitments and unobligated balances
Monthly	Centers		Control Activity 10.8: Unobligated balances review (expiring direct funds)
Monthly (July-September)	Centers		Control Activity 10.8b: Unobligated balances review in expiring reimbursable funds
Quarterly	Centers		Control Activity 10.9: Review of Procurement Instruments in Close-out
Monthly	Centers		Control Activity 10.10 Review and Validation of Balances Representing Obligations (GTAS Edit 55 Reimb & Dir Obligations)
Monthly	Centers		Control Activity 11.1: FI-FM Reconciliation of commitments
Monthly	Centers		Control Activity 11.2: FI-FM Reconciliation of unpaid obligations
Monthly	Centers		Control Activity 11.3: FI-FM Reconciliation of paid obligations
Monthly	Centers		Control Activity 11.4: FI-FM Reconciliation of unpaid expenditures
Monthly	Centers		Control Activity 11.5: FI-FM Reconciliation of paid expenditures
Monthly	Centers		Control Activity 11.6: FI-FM Reconciliation of Unobligated Budget Balance
Monthly	NSSC	Centers	Control Activity 12.1: Validate that the ALC is correct for the business area
Monthly	NSSC	Centers	Control Activity 12.3: Validate that the business area is correct for the ALC
Monthly	NSSC (1010 Accounts)/Centers (ALL OTHERS)	Centers	Control Activity 12.4: Validate that there are no postings with blank funds
Monthly	Agency Consolidated		Control Activity 12.5: Validate that there are no transactions posted with blank business area (Agency)
Monthly	Centers		Control Activity 12.6: Validate that there are no blank funded programs on costs
Monthly	Centers		Control Activity 12.7: Validate that there are no blank commitment items on costs

Frequency	Preparer/Approver/ Reviewer	Reviewer	Control Activity # and Description
Monthly	Centers		Control Activity 12.8: Validate that there are no functional areas on costs
Monthly	Centers		Control Activity 13.1: Fluctuation Analysis
Monthly	Centers		Control Activity 13.2 SBR Financial Statement Variance Analysis
Monthly	Centers/Business Area 01		Control Activity 13.3: Abnormal account balance review
Quarterly	Centers/Business Area 01		Control Activity 13.3a: Abnormal account balance review (All other accounts not included in 13.3 list)
Monthly	Centers/Business Area 01		Control Activity 13.4: Invalid accounts review based on funds status
Monthly	Centers/Business Area 01		Control Activity 13.5: Debit/credit (SPL9998) reconciliation
Monthly	Agency Consolidated		Control Activity 13.6: Trading partner review and partner balance validation (Agency)
Monthly	Agency Consolidated		Control Activity 14.1 Analyze, evaluate, and validate the results of all control activities (Agency)

Acronym Definitions

ALC – Agency Location Code
BOBJ – Business Objects
CCR - Contractor Cost Report (Extension of SAP)
CFO – Chief Financial Officer
CHATS – Contractor-held Asset Tracking System
CMP – Continuous Monitoring Program
DRD – Data Requirements Document
EPSS - Enterprise Performance Support System
FBWT – Fund Balance with Treasury
FMS – Financial Management Service (Treasury)
FSC – Federal Supply Classification (Material Group)
GAAP – Generally Accepted Accounting Principles
GSA – General Services Administration
GWA – Government Wide Accounting (System)
HHS – Department of Health and Human Services
IAM – Integrated Asset Module
IPAC – Intra-Governmental Payment and Collection (System)
ITD – Inception to date
NEMS – NASA Equipment Management System
NFMOP – NASA Financial Management Operating Procedure
NPR - NASA Procedural Requirements
NPRI – NASA Real Property Inventory
NSMS – NASA Supply Management System
NSSC – NASA Shared Services Center
OMB – Office of Management and Budget
PCaDS – Property Capitalization and Depreciation System
PMS – Payment Management System
RSSI – Required Supplementary Stewardship Information
SF – Standard Form
SFAS – Statement of Financial Accounting Standards
SFFAS – Statement of Federal Financial Accounting Standards
Treasury – Department of Treasury
WCF – Working Capital Fund